

ORDINANCE 24.25.xx

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE CRYSTAL LAKE PARK DISTRICT, CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CRYSTAL LAKE PARK DISTRICT:

SECTION I.

- A. The Board has heretofore caused to be prepared a combined Annual Budget and Appropriation Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and
- B. A public hearing was held at the Crystal Lake Park District's office located at 1 East Crystal Lake Avenue, Crystal Lake, Illinois on the 16th day of May 2024 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Northwest Herald, a newspaper published within the Park District; and
- C. That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2024 and ending April 30, 2025 have heretofore been performed.

SECTION II.

As part of the annual budget, it is stated:

- A. That the estimated cash on hand at the beginning of the fiscal year is \$12,754,895.
- B. That the estimated cash expected to be received during the fiscal year from all sources is \$20,381,183.
- C. That the estimated expenditures contemplated for the fiscal year are \$28,390,882.
- D. That the estimated cash expected to be on hand at the end of the fiscal year is \$4,745,196.
- E. That the estimated amount of taxes to be received by the CRYSTAL LAKE PARK DISTRICT during the fiscal year is \$8,955,900.

SECTION III.

That the total amount of \$28,390,882 is hereby budgeted and the total amount of \$32,649,514 or so much thereof as may be authorized by law, is hereby appropriated for the corporate and special purposes of the CRYSTAL LAKE PARK DISTRICT, as hereinafter specified for the fiscal year beginning May 1, 2024, and ending April 30, 2025.

Crystal Lake Park District

Amounts Budgeted and Appropriated: 2024-2025

	Budgeted	Appropriated
<u>A. General Fund</u>		
Salaries and Wages	2,296,772	2,641,288
Contractual Services	1,471,289	1,691,982
Commodities	381,476	438,697
Insurance	346,835	398,860
Uncapitalized Improvements	523,500	602,025
Maintenance and Repairs	-	-
Operating Transfer	924,425	1,063,089
Other Expenses	465,090.00	534,854
Debt Services	-	-
	<hr/>	<hr/>
TOTAL	\$ 6,409,387	\$ 7,370,795
<u>B. Recreation Fund</u>		
Program Salaries and Wages	1,478,909	1,700,745
Program Contractual Services	613,062	705,022
Program Commodities	183,010	210,461
Salaries and Wages	1,965,048	2,259,805
Contractual Services	416,992	479,540
Commodities	229,924	264,413
Insurance	487,825	560,999
Uncapitalized Improvements	99,400	114,310
Maintenance and Repairs	-	-
Other Expenses	278,875	320,706
	<hr/>	<hr/>
TOTAL	\$ 5,753,044	\$ 6,616,000
<u>C. IMRF</u>		
Contractual Services	365,845	420,722
	<hr/>	<hr/>
TOTAL	\$ 365,845	\$ 420,722
<u>D. Liability Fund</u>		
Salaries and Wages	-	-
Contractual Services	6,000	6,900
Commodities	2,000	2,300
Insurance	207,790	238,959
	<hr/>	<hr/>
TOTAL	\$ 215,790	\$ 248,159

2024-2025 PROPOSED BUDGET

	Budgeted	Appropriated
<u>E. Bond and Interest Fund</u>		
Other Expenses	139,181	160,058
Bond and Debt Services	<u>2,567,089</u>	<u>2,952,152</u>
TOTAL	\$ 2,706,270	\$ 3,112,211
<u>F. Audit</u>		
Contractual Services	<u>29,950</u>	<u>34,443</u>
TOTAL	\$ 29,950	\$ 34,443
<u>G. Special Recreation Fund</u>		
Salaries and Wages	250,000	287,500
Contractual Services	-	-
NISRA Contribution	319,510	367,437
Other Expenses	<u>602,585</u>	<u>692,973</u>
TOTAL	\$ 1,172,095	\$ 1,347,909
<u>H. Natural History Fund</u>		
Program Salaries and Wages	23,100	26,565
Program Contractual Services	700	805
Program Commodities	7,700	8,855
Salaries and Wages	241,681	277,933
Contractual Services	18,215	20,947
Commodities	22,650	26,048
Insurance	46,000	52,900
Uncapitalized Improvements	750	863
Other Expenses	<u>925</u>	<u>1,064</u>
TOTAL	\$ 361,721	\$ 415,979
<u>I. Lake Usage Decals Fund</u>		
Contractual Services	43,585	50,123
Commodities	700	805
Other Expenses	<u>29,715</u>	<u>34,172</u>
TOTAL	\$ 74,000	\$ 85,100

2024-2025 PROPOSED BUDGET

	Budgeted	Appropriated
<u>J. Aquatic Fund</u>		
Program Salaries and Wages	25,118	28,885
Program Contractual Services	7,375	8,481
Program Commodities	3,882	4,464
Salaries and Wages	329,126	378,494
Contractual Services	5,350	6,153
Commodities	71,117	81,785
Maintenance and Repairs	2,750	3,163
Other Expenses	20,415	23,477
	<hr/>	<hr/>
TOTAL	\$ 465,132	\$ 534,901

<u>K. Food Service</u>		
Salaries and Wages	48,684	55,987
Contractual Services	4,800	5,520
Commodities	97,790	112,459
Maintenance and Repairs	-	-
Other Expenses	1,550	1,783
	<hr/>	<hr/>
TOTAL	\$ 152,824	\$ 175,748

<u>L. Capital Projects</u>		
CERF Other Expenses	-	-
Contractual Services	880,000	1,012,000
Projects	8,156,200	9,379,630
	<hr/>	<hr/>
TOTAL	\$ 9,036,200	\$ 10,391,630

<u>M. Driving Range Fund</u>		
Salaries and Wages	44,651	51,349
Contractual Services	22,565	25,950
Commodities	17,350	19,953
Uncapitalized Improvements	21,500	24,725
Maintenance and Repairs	11,000	12,650
Other Expenses	121,775	140,041
Pro Shop	-	-
	<hr/>	<hr/>
TOTAL	\$ 238,841	\$ 274,667

2024-2025 PROPOSED BUDGET

	Budgeted	Appropriated
<u>N. Racket Club Fund</u>		
Program Salaries and Wages	11,025	12,679
Program Contractual Services	-	-
Program Commodities	500	575
Salaries and Wages	873,089	1,004,052
Contractual Services	140,723	161,831
Commodities	52,301	60,146
Insurance	80,000	92,000
Uncapitalized Improvements	96,921	111,459
Maintenance and Repairs	45,650	52,498
Other Expenses	64,073	73,683
Pro Shop	45,503	52,328
	<hr/>	<hr/>
TOTAL	\$ 1,409,784	\$ 1,621,251

BUDGET AND APPROPRIATION SUMMARY

	BUDGETED	APPROPRIATED
General Fund	6,409,387	7,370,795
Recreation Fund	5,753,044	6,616,000
IMRF	365,845	420,722
Liability	215,790	248,159
Bond and Interest	2,706,270	3,112,211
Audit	29,950	34,443
Special Recreation	1,172,095	1,347,909
Natural History	361,721	415,979
Lake Usage Decals	74,000	85,100
Aquatic	465,132	534,901
Food Service	152,824	175,748
Capital Projects	9,036,200	10,391,630
Driving Range	238,841	274,667
Racket Club	1,409,784	1,621,251
	<hr/>	<hr/>
GRAND TOTAL ESTIMATED EXPENDITURES AND TOTAL APPROPRIATIONS	28,390,882	32,649,514

SECTION IV.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning May 1, 2024 and ending April 30, 2025 for the respective purposes set forth.

All unexpended balances of the appropriation for the fiscal year ended April 30, 2024 and prior years are hereby specifically reappropriated for the same general purpose for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

SECTION V.

The receipts and revenues of the Crystal Lake Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balance from the preceding fiscal year not required for the purpose for which they were appropriated and levied, shall constitute the General Fund and shall be placed to the credit of such fund.

SECTION VI.

This ordinance shall be in full force and effect from and after its passage and approval and publication as required by law.

Approve:

President

Attest:

Secretary

Passed: _____

Approved: _____

THE CERTIFICATION OF ESTIMATE
OF REVENUES FOR FISCAL YEAR ENDING APRIL 30, 2025

Following are the anticipated revenues of the Crystal Lake Park District for its fiscal year beginning May 1, 2024 and ending April 30, 2025:

SOURCE

Real Estate Taxes	8,820,900
IL Replacement Taxes	135,000
Grants	697,700
Program Revenue	3,131,917
User Fees	332,765
Debt Proceeds	2,819,360
Interfund Transfer	1,353,321
Interest Income	96,200
Operations Income:	
Driving Range	228,592
Racket Club	1,494,805
Developer Donations	600,000
Miscellaneous	<u>670,623</u>
Total	\$ 20,381,183

I hereby certify that I am the Treasurer of the Crystal Lake Park District and that the above figures are a true and accurate estimate of the District's anticipated revenues.

Treasurer
CRYSTAL LAKE PARK DISTRICT



Budget Fiscal Year 2024-2025

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Date: March 7, 2024

To: Board of Commissioners

From: Jason Herbster, Executive Director
Tina Becke, Superintendent of Business Services

Re: Proposed Budget Highlights

The 2023-2024 fiscal year has been a highly successful year for the Crystal Lake Park District. Use and calls for the services provided by the Park District continued to exceed expectations. The overall team efforts of staff throughout the Crystal Lake Park District have been truly remarkable, with many going above and beyond to provide the exceptional services the community needs. The Crystal Lake Park District is a vital part of the community's infrastructure.

Attached is a copy of the 2024-2025 Proposed Budget for the Crystal Lake Park District along with various corresponding documents including:

- Agency Goals formed by the Comprehensive Master Plan
- Organizational Chart updates
- Proposed Budget Schedule
- Graphs
- Budget Summary Reports
- Operating Coverage Spreadsheet by Fund with total projected figures for Fiscal Year 2023-2024, and budgeted figures for Fiscal Year 2024-2025
- Budget Narratives by Fund followed by Budget Detail

The recap below outlines the budget related to the Fund Balance Policy, which sets a minimum fund balance for each fund. This budget includes a planned reduction in total fund balance in the amount of \$8,009,699. Operations continue to be more favorable than expected. By monitoring expenses closely and observing project delays due to numerous factors, it is anticipated to be under the budget for the 2023-2024 Fiscal Year.

Beginning and ending fund balances are addressed as a part of the tax levy and budgeting processes with the intent to monitor fund balances to keep them from becoming too high or too low. Change in fund balance for Fiscal Year 2024-2025 is addressed on a fund-by-fund basis, as follows:

The **combined Corporate Fund (Corporate and Additional Corporate)** has a projected ending fund balance on April 30, 2024, of \$3,448,025, which is 53.65% in operating coverage. Upon completion and acceptance of the Annual Audit in October 2024,

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staff is recommending a transfer of \$800,000 from the Corporate Fund to the Capital Projects Fund per General Practices Manual Policy 9.4 - Fund Balance Policy. The combined Corporate Fund's projected budgeted ending fund balance is \$2,148,312 on April 30, 2025. This will provide for 30.25% of operating coverage, which is slightly above the 30% target. Staff are comfortable with this reduction in fund balance.

The **Corporate Fund** budget includes a transfer out in the amount of \$124,425 to the Debt Service Fund. This is the required June interest payment for Alternate Revenue Source (ARS) bonds for the Fiscal Year 2024-2025. The bond ordinance requires the funds to cover the abated amount to be on hand prior to passing the abatement ordinance. The funds will still be on hand at Fiscal Year-end but in the Debt Service Fund's ending fund balance.

The **Recreation Fund** has an intended budgeted decrease in fund balance of \$494,887. The budgeted ending fund balance of \$1,451,489 provides for 25.23% in operating coverage. Staff budgeted a transfer of \$200,000 from the Recreation Fund to the Capital Projects Fund per General Practices Manual Policy 9.4 - Fund Balance Policy to get the fund balance closer to the minimum fund balance of 25%. This recommendation would be made after October, upon completion of the annual audit for 2023-2024 and its acceptance by the Board.

The **IMRF** Fund has a budgeted decrease in fund balance of \$108,345. Staff accelerated the multi-year plan to lessen the fund balance and reduced the levy request in the 2023 levy, which resulted in the projection being closer to the Fund Balance Operating Coverage. The employer rate for 2024 is 8.46%, which is the third year in a row that there is a reduction in the employer rate. Previous rates were 12.89% in 2021, 10.49% in 2022, and 9.01% in 2023. Staff will continue to monitor the fund balance closely throughout the year.

The **Liability Fund** has a budgeted decrease in fund balance of \$94,220. Staff accelerated the spend down in this fund along with reducing the 2023 tax levy request, which resulted in the projection below the Fund Balance Operating Coverage. Additionally, PDRMA rates increased more than anticipated for Fiscal Year 2024-2025. Staff will continue to monitor this fund.

The **Audit Fund** has a budgeted decrease of \$6,190 in fund balance. Projections for the 2024-2025 fund balance include additional fees for required actuarial services for Other Post-Employment Benefits (OPEB) and audit certification awards for Government Finance Officers Association and Popular Annual Financial Report included in this fund. In receiving the grant award for the Nature Center exhibits, a single audit is required and budgeted in this fund.

The **Special Recreation Fund** has a budgeted decrease in fund balance of \$446,807. The 2023 Tax Levy of \$725,288 will provide for the NISRA contribution and inclusion services, which have been increased based on the requests for these services. In addition, \$602,585 is budgeted for ADA projects, which will bring this fund closer to the Fund Balance Policy.

The **Museum Fund** covers the Nature Center and Colonel Palmer House programs and operations. This fund has a budgeted increase in the fund balance.

The **Golf Learning Center Fund** has a budgeted decrease in fund balance of \$10,249. This fund is projected to end the fiscal year 2024-2025 with 94.69% in operating coverage. The District will continue to evaluate and complete necessary projects to make targeted spend downs of fund balance in this fund to achieve the 20% operating coverage.

The Racket Club has budgeted a positive ending fund balance of \$522,438 for the Fiscal Year 2024-2025. This represents 37.06% of Operating Coverage. This complies with the recommendation included in the Auditor's Management Letter for the Fiscal Year ended April 30, 2022, to bring the Fund Balance in compliance. Use at The Racket Club has seen a considerable increase in the last Fiscal Year, which allowed for a budgeted transfer of \$200,000 to the Capital Projects Fund. For the 2024-2025 Fiscal Year, staff included a \$60,000 transfer to the Capital Projects Fund as an annual amount to repay the new outdoor tennis courts completed in the 2023-2024 Fiscal Year.

The **Bond and Interest Fund** has a budgeted decrease in fund balance of \$45,102 representing the increase in bond issuance fees. Included in this fund is the estimated annual rollover bond proceeds of \$1,259,360.

The **Capital Projects Fund** will carry over Funds not spent in the 2023-2024 Fiscal Year to complete Board approved projects in this budget. This budget includes the amount in bond issuance capacity used toward capital improvements of \$139,181. Also included are the transfers of \$60,000 from the Racket Club Fund, \$200,000 from the Recreation Fund, and \$800,000 from the Corporate Fund per General Practices Manual Policy 9.4 - Fund Balance Policy. This budget year includes bi-annual bonds issued for capital enhancements of \$1,500,000.

Other factors influencing 2023-2024 and 2024-2025 budgets include:

2023-2024

- Continued with the Park District Purchasing Card Cooperative using Fifth Third Bank Purchasing Cards and received a cash rebate of \$1,123.97 in year one, \$2,932.40 in year two, \$4,255.92 in year three, and \$6,827.72 in year four. The Cooperative had a total spend amount of \$17,000,000.00 in 2023, which was up 37.5%, allowing the District to receive a higher percent in rebate. We will update the Board when additional information is released.
- Included in the proposed 2023-2024 budget were three new full-time Park Maintenance positions and a full-time Risk Manager. The Risk Manager was hired and began in February 2024.
- Included in the budget is a merit salary and wage increase pool of 4.0% and a minimum wage of \$14-\$15/hour. The Board directed staff to increase the pool to 5%.
- IMRF provided a preliminary rate of 9.01% for 2023; the current rate is 10.49% for 2022.
- Health Insurance costs were estimated at a 10% increase in expense, approximately \$88,084 as of the budget workshop meeting in 2023. Additional insurance was budgeted for the three proposed new full-time Parks Maintenance positions and the full-time Risk Manager.
- Continue to review and revise financial policies as best practices and economic conditions change.
- The CPI (plus new growth) used for the 2022 Tax Levy was 4.987%, which was collected and used in the 2023-2024 Budget. The actual CPI was 7% for 2022, which was capped at a maximum of 5% to meet the PTELL limitations. To start the

levy process, the Park District chose one of the three prior levy years as a starting point to then apply the Board approved increase, which included new growth.

- The Capital Projects list included professional services for Mickey Sund fields improvements and the new park in Lakewood on Haligus Road. Additionally, project expenses were included for the park in Lakewood. These projects are rolled into 2024-2025 for completion.

2024-2025

- Included in the proposed 2024-2025 budget is a new full-time Manager of Business Services position.
- There have been six increases in the state minimum wage since legislation signed in 2019 established a schedule of wage increases, putting Illinois on the path to a \$15 an hour minimum wage by 2025. These State mandated increases in minimum wage continue to drive up part time and program salaries.
- The Illinois Municipal Retirement Fund provided a final rate notice in November 2023 of 8.46% for calendar year 2024. IMRF will provide a preliminary rate notice to the District for the 2025 calendar year in April 2024.
- Included in the budget is a merit salary and wage increase pool of 5.0% and a minimum wage of \$15/hour. Pay increases would be based solely on merit, to reward those with satisfactory job performance.
- Health Insurance budget amounts were analyzed against previous fiscal year actuals and reduced in the Corporate, Recreation, Museum, and the Racket Club Funds. Preliminary estimates are for a 25% increase in health insurance premiums. Additional insurance is included in the proposed budget for the proposed new full-time Manager of Business Services position.
- Continue to review and revise financial policies as best practices and economic conditions change.
- The CPI (plus new growth) used for the 2023 Tax Levy was 4.99%, which will be collected and used in the 2024-2025 Budget. The actual CPI was 6.5% used for 2023, which was capped at a maximum of 5% to meet the PTELL limitations. To start the levy process, the Park District chose one of the three prior levy years as a starting point to then apply the Board approved increase, which included new growth. Below are the previous four years of CPI and the CPI rate for levy year 2024 to be collected in Fiscal Year 2025-2026.
 - From 2018 to 2019 (levy year 2020), consumer prices for all items rose 2.3 percent.
 - From 2019 to 2020 (levy year 2021), consumer prices for all items rose 1.4 percent.
 - From 2020 to 2021 (levy year 2022), consumer prices for all items rose 7.0 percent.
 - From 2021 to 2022 (levy year 2023), consumer prices for all items rose 6.5 percent.
 - From 2022 to 2023 (levy year 2024), consumer prices for all items rose 3.4 percent.
- The Capital Projects list includes professional services for Mickey Sund Complex improvements, the Maintenance Garage feasibility study, and the new park in Lakewood on Haligus Road. Additionally, expenses to complete the project are included for the park in Lakewood to meet the parameters of issuing tax exempt bonds in 2022. The park is being developed in Lakewood to meet this underserved area of our District. Additionally, some projects scheduled in 2023-2024 were delayed and are rolled into 2024-2025 for completion.



MEMORANDUM

DATE: May 4, 2023

TO: Staff/Commissioners

FROM: Jason Herbster, Executive Director
Tina Becke, Superintendent of Business Services

SUBJECT: Fiscal 2024-2025 Budget Time Line

Please see the proposed budget time line below:

RECOMMENDATION:

Staff Incode budget entry open since June

February 2, 2024—Deadline for budget and projections to be entered in Incode

February 5-16, 2024—Department & Staff budget review/Management Staff budget meetings

February 21-22, 2024—Draft Budget to Board of Commissioners

March 7, 2024—Budget workshop at Committee of the Whole meeting with Board of Commissioners to follow up on requests and reallocate resources as needed

March 21, 2024 - Budget workshop #2

March 19, 2024— April 16, 2024 - Budget and appropriation ordinance, in tentative form, on file for public inspection (at least 30 days prior to final action)

April 4, 2024— May 2, 2024 - Publish notice of public hearing on the budget and appropriation ordinance (at least one week prior to hearing)

April 18, 2024— May 16, 2024 - Hold hearing/enact ordinance to adopt budget

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**PROPOSED BUDGET SUMMARY
ALL FUNDS COMBINED
2024-2025 FISCAL YEAR**

REVENUE

Taxes	\$	8,955,900
User Fees		332,765
Program Revenue		3,131,917
Operations Income		2,994,020
Debt Proceeds		2,819,360
Operating Transfer In		1,353,321
Grants		697,700
Interest Income		96,200
Total Revenue	\$	20,381,183

EXPENSE

Program Expenses	\$	816,228
Program Salaries & Wages		1,538,151
Salaries & Wages		6,049,050
Contractual Services		3,512,496
Commodities		920,811
Insurance		1,168,450
Maintenance/Repair		801,471
Debt Service		2,567,089
Park Development/Capital Improvement		9,344,305
NISRA Contribution		319,510
Operating Transfer Out		1,353,321
Total Expenses	\$	28,390,882

Net Fund Income/Loss		\$ (8,009,699)
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Projected Beginning Fund Balance 5/1/2024		\$ 12,754,895
Total Revenue		20,381,183
Total Expense		(28,390,882)
Estimated Ending Fund Balance 4/30/2025		<u>\$ 4,745,196</u>

2024-2025 PROPOSED BUDGET

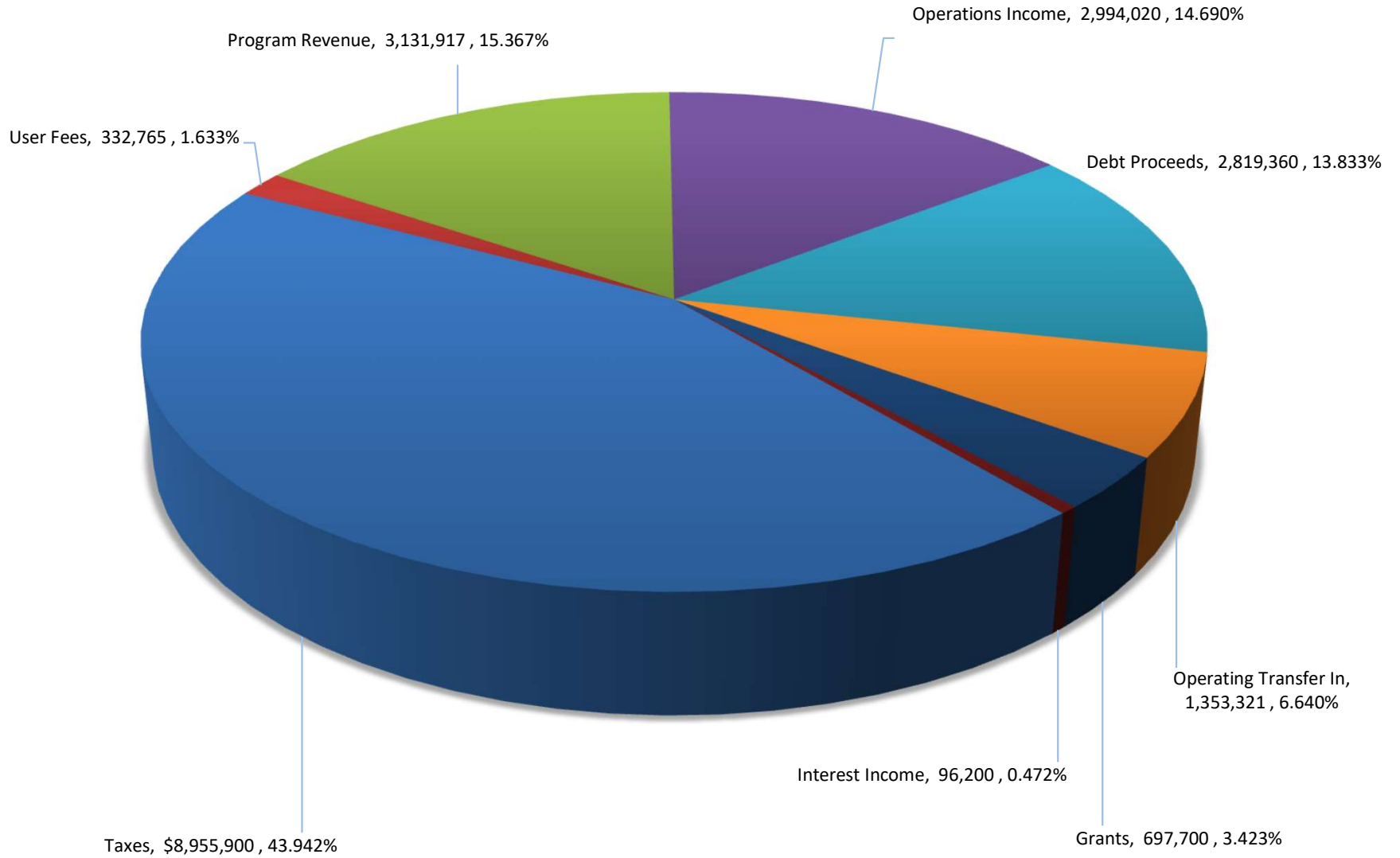


Budget Operating Coverage

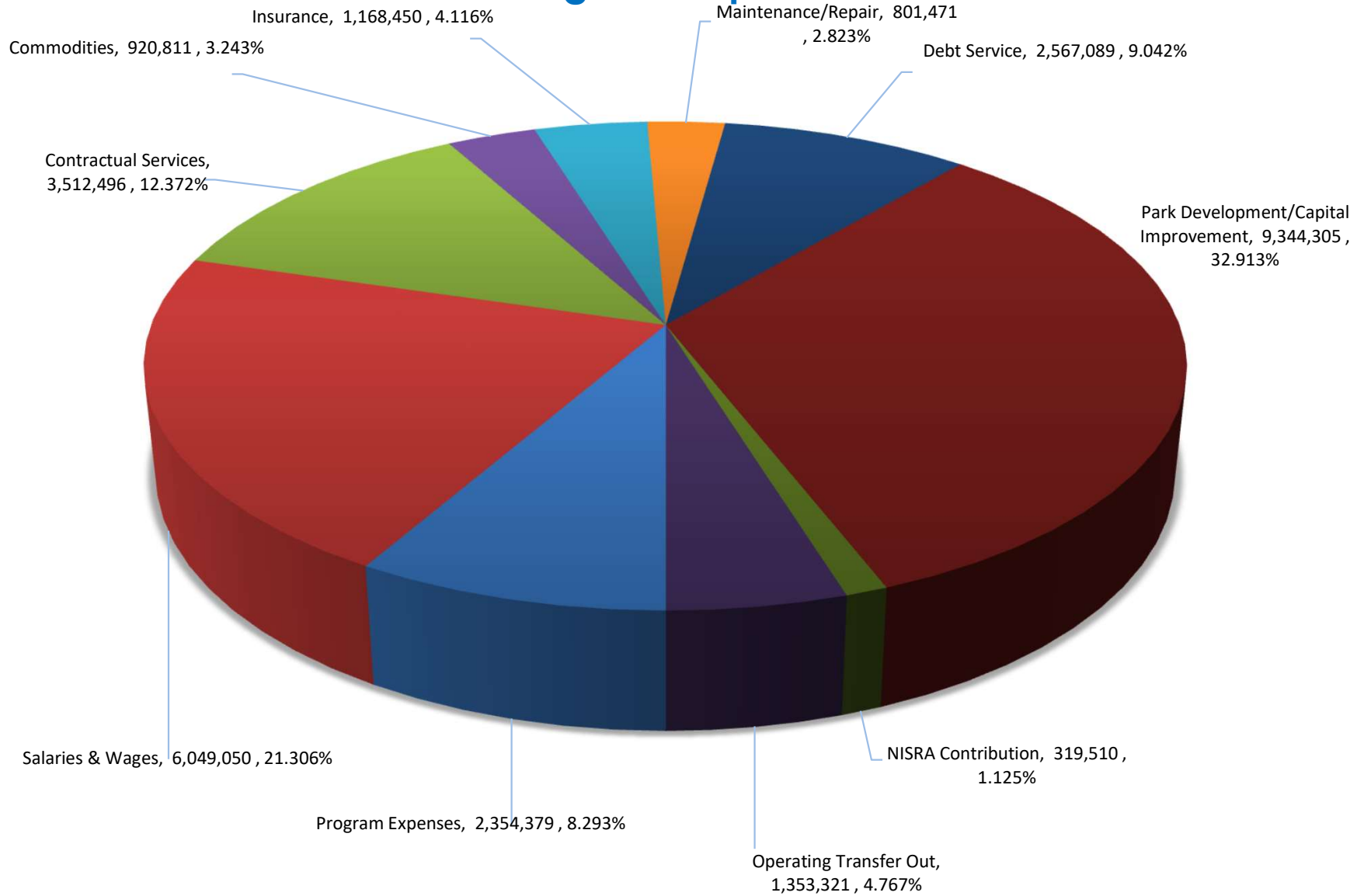
FY 2024-2025 BUDGETED FUNDS	Corporate*	Recreation	IMRF	Liability	Bond/Int	Audit	Special Recreation	Museum	Capital Equipment Replacement	Capital Projects	GLC	Racket Club	Total
Estimated Beginning Fund Balance 5/1/24	\$ 3,448,025	\$ 1,946,375	\$ 193,329	\$ 104,149	\$ 143,811	\$ 15,851	\$ 577,717	\$ 213,826	\$ 32,184	\$ 5,405,796	\$ 236,414	\$ 437,416	\$ 12,754,895
Budgeted Revenues	\$ 5,801,630	\$ 5,258,157	\$ 257,500	\$ 121,570	\$ 2,661,168	\$ 23,760	\$ 725,288	\$ 367,532	\$ 5,800	\$ 3,435,381	\$ 228,592	\$ 1,494,805	\$ 20,381,183
Budgeted Expenses	\$ (7,101,342)	\$ (5,753,044)	\$ (365,845)	\$ (215,790)	\$ (2,706,270)	\$ (29,950)	\$ (1,172,095)	\$ (361,721)	\$ -	\$ (9,036,200)	\$ (238,841)	\$ (1,409,784)	\$ (28,390,882)
<i>Change in fund balance</i>	<i>\$ (1,299,713)</i>	<i>\$ (494,887)</i>	<i>\$ (108,345)</i>	<i>\$ (94,220)</i>	<i>\$ (45,102)</i>	<i>\$ (6,190)</i>	<i>\$ (446,807)</i>	<i>\$ 5,811</i>	<i>\$ 5,800</i>	<i>\$ (5,600,819)</i>	<i>\$ (10,249)</i>	<i>\$ 85,021</i>	<i>\$ (8,009,699)</i>
Estimated Ending Fund Balance 4/30/25	\$ 2,148,312	\$ 1,451,489	\$ 84,984	\$ 9,929	\$ 98,709	\$ 9,661	\$ 130,910	\$ 219,637	\$ 37,984	\$ (195,023)	\$ 226,165	\$ 522,438	\$ 4,745,196
Percent Operating Coverage	30.25%	25.23%	23.23%	4.60%	3.65%	32.26%	11.17%	60.72%		-2.16%	94.69%	37.06%	
	Operating coverage minimum per policy												
Amount	\$ 2,130,403	\$ 1,438,261	\$ 36,585	\$ 21,579		\$ 2,995	\$ 117,210	\$ 72,344			\$ 47,768	\$ 281,957	\$ 4,149,101
Percent	30%	25%	10%	10%	N/A	10%	10%	20%	N/A	N/A	20%	20%	

* Corporate contains the Corporate Fund, Lake Usage Decals, Aquatics, and Food Service

Crystal Lake Park District 2024-2025 Budgeted Revenues - All Funds



Crystal Lake Park District 2024-2025 Budgeted Expenses - All Funds





Annual Budget
Fiscal Year 2024-2025
Corporate Fund (01)

(Including Corporate, Park Services, Lake Usage Decals, Aquatics & Food Service)

This fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds.

Fiscal Year 2023-2024

Accomplishments

Stocked lakes/ponds based on recommendations from IDNR.

Updated part time minimum wage scale with \$13 minimum into operational budget.

Hosted over 4,000 spectators for the July 4th fireworks.

Averaged 1,800 weekly attendees to our Tuesday night concert series.

Utilized new Main Beach concession/bar renovations to become a full-service bar destination for weddings.

Completed renovations to the Frank Repp field and installed new shed building.

Painted offices, bathrooms, and additional rooms at Barlina.

Installed window shades at Rotary building.

Financial Highlights:

- Rental of Facilities revenue up 23%
- Bar/Beverage Income revenue (first year) over \$40,000
- Swimming Lessons revenue up 10%
- Resident Main Beach Admission revenue up 18%
- Non-Resident Beach Admission revenue up 33%
- Non-Resident West Beach Admission revenue up 29%
- Paddle Boat Rental revenue up 84%
- Food Sales (Main Beach) revenue up 10%

Park Services

Grounds:

Main Beach:

- Added perennials, shrubs and five trees.
- Added hardwood mulch to all beds and tree rings.

Woodland Estates:

- Sign enhancement. This is scheduled to be completed this spring.

Lippold:

- Added new lower rail to Dog Park fencing.

Spoerl

- Added three new pots to enhance the front of the building.
- Planted seven new trees in the park.

Four Colonies:

- New limestone was added to the path.

Feinberg:

- Replaced and added new plants to the playground circle.

West:

- Completed front landscape installation.
- Mulch was added to trees and beds.

Veterans Acres:

- Added eleven trees to the park as part of the grant.
- Added gravel to View Street lot.

Knaack:

- Added four trees to the park as part of the grant.

Lapins:

- Added seven trees to the park as part of the grant.

Sternes:

- Contractor removed thirty-seven dead trees along the red trail.

Lippold:

- Added sixteen trees to the park as part of the grant.

Miscellaneous:

- Auctioned off old equipment and vehicles that were no longer needed and that have been approved for disposal by the Board.
- Received Urban Forestry Grant

Natural Resource Management

Control Invasive Trees and Shrubs:

- Woodscreek – 7 acres pond buffer
- Winding Creek – 0.35 acre pond buffer
- Veteran Acres – 1.1 acres oak grove, nature center slope
- Sternes Woods – 0.65 acre split rail fence, oak savanna/dry prairie
- Butternut Preserve – 0.25 acre parking lot border.

Control Invasive Herbaceous Vegetation:

- Controlled known populations throughout park natural areas.

Introduce Native Seed and Plants:

- Installed 800 wetland plugs over seventeen parks.
- Installed seed over 12.53 acres in twenty locations.

Develop Vegetation Management Planning:

- Created final draft Natural Areas Management Plan
- Reviewed sites during growing season

Support Natural Areas Stewardship:

- Participated in and provided supplies to Butternut, Sternes, and Wingate stewardship groups.
- Burned 66 volunteer brush piles at Veteran Acres/Wingate Prairie

Support Environmental Committee Initiatives:

- Attended firewood sales.
- Acquired native seed and participated in seed packet giveaway.
- Attended and directed Earth Day Community Clean Up Day
- Ran Holiday Light Recycling Program
- Ran fishing line recycling program.
- Attended committee meetings.

Fish Stocking – Crystal Lake:

- Stocked Crystal Lake
- Stocked (9) park ponds.

Keep Trails Maintained Free of Fallen Trees:

- Inspected and cleared trails on several occasions including storm damage events.
- Cleared trails by request on several occasions.
- Assisted in contractual clearing of thirty-seven trailside dead trees at Sternes Woods

Developed Prescribed Fire Program:

- Instructed in-house staff training.
- Acquired ATV fire suppression pumper and new equipment for personnel.
- Acquired new burn permits.
- Conducted burns at Lippold Park, Wingate Prairie Preserve

Identify and remediate drainage issues:

- Shamrock ponds drain-pipe.
- Sternes culvert
- Beals IDOT drainage structures
- Beaver related at Shamrock, Woodscreek, Willows Edge

Remediate Algae Issues:

- Maintain conveyance at Willows Edge
- Harvest duckweed/watermeal at Veteran Acres
- Utilize Phosphorous limiting products at Willows Edge and Veteran Acres

Communicate natural resource management to the public:

- Call/meet regarding citizen concerns.
- Lead MCC biology class hike.
- Developed environmental initiatives updates and social media posts.

Communicate, collaborate, and coordinate with agencies:

- Environmental Defenders of McHenry County – Sternes Fen Workdays
- McHenry County Planning and Development – meet to discuss salt-tolerant native plants project/study.
- Illinois Nature Preserves Commission communications
- Illinois State Geological Survey- Sternes Groundwater Study
- Illinois Department of Natural Resources – lake/pond studies
- Crystal Lake Fire Department - Communicate burning activities.
- McHenry County College – facilitate MCC lead snake study.

Maintenance

Woods creek:

- Raise and replace AC unit.
- Paint Shelter
- New roof on Shelter
- Fixed 90 ft of asphalt that was popping up due to tree roots.
- Six new doors on building

Main Beach:

- Set up the Beach.
- Added sand.
- Replaced the Decks on the Lake side.
- New Boat
- New shore station
- New boat dock for our boat
- New Fishing Pier
- Added Certified Playground Mulch
- Seven new doors on lake Side

West Beach:

- Set up the Beach.
- Added sand.
- New Fishing Pier
- Added Certified Playground Mulch

Veteran Acres:

- New siding on Buildings
- New windows at Oakwood Lodge
- New Roofs – Oakwood Lodge, South Bathrooms, Concession Building
- New Doors on Concession Building

Barlina House:

- New deck and stairs in the back

Garage:

- New siding
- New front door system
- New Garage door molding

Grand Oaks:

- New Front Door
- Built out closets for added storage.

Outpost:

- Added 4 New heaters.

Miscellaneous:

- Paint doors throughout district.
- Added new picnic tables in parks.
- Bought new trucks.
- New Salt spreaders
- Tommy gates for two trucks

Park Police

Implementation of Mandated Body Worn Camera Program

Supervisory Training for Chief and Sergeant

Inquiries and information gathering for Mandated Social Worker program.

Officer Perez certified as Juvenile Officer (Policy Requirement)

Sergeant Galvicius certified as Lead Homicide Investigator (Policy Requirement)

Racket Club Detail response to vehicle burglaries.

Multiple stand-by responses to Orders of Protection involving Barlina House parents and students.

Fiscal Year 2024-2025

Objectives

Continue partnership with Julie Ann's to purchase ice cream products from locally owned community business.

Implement new process for selling boat stickers and allow patrons to have one stop for their lake stickers and boat gate keys (new Lake Usage Decals Fund 10).

Host the Crystal Lake Parks Initiative Foundation's Cardboard Cup Regatta.

Offer new teenage Beach programs – Lake Leisure Camp, sailing lessons, etc.

Purchase new Sea Doo personal watercraft and trailer to be used for safety at the boat rental facility. Renters at times need to be retrieved for one reason or another and the Park District is not able to do this and relies on private boat owners or the Lake Patrol.

Purchase additional cubes for Main Beach and West Beach rafts and piers.

Paint the main room/kitchen and replace the counter at Woods creek building.

Paint boat house and program room at Main Beach. Add décor lighting at Main Beach building and band stage.

Install new AC unit at West Beach.

Install new irrigation line for Frank Repp field.

Install new counters at Spoerl building.

Complete renovations at Grand Oaks (new counters, auditorium fans, stage, etc.)

Repair fencing and warning tracks at Boncosky.

Continue lake fish stocking program.

Hire a full-time Manager of Business Services.

Park Services

Grounds:

Main Beach:

- Annual refreshing hardwood mulch on beds and trees

Veterans Acres:

- Landscape enhancement to Playground.
- Repair stairs to Nature Center from bowl.

Cress creek

- Sign bed enhancement.

Asbury:

- Sign bed enhancement.

Ladd:

- Sign bed enhancement.

Woodland Estates:

- Add sand to the volleyball court.

Lippold:

- Limestone path enhancement.
- Add sand to the volleyball court.
- Add perennials to the sign beds.

Spoerl:

- Replace two benches at the playground.

Kamijima:

- Sign landscape enhancement.

Indian Prairie:

- Sign bed enhancements.

Sterling Meadows:

- Sign bed enhancements.

Fetzner:

- Sign enhancements.
- RES Prescribe Burn and native area treatments.

Woodscreek:

- Limestone drain repair and enhancement.

Grand Oaks:

- Sign landscape enhancement.

Miscellaneous:

- Complete Urban Forestry Grant.
- Replace snow fence district wide.
- Add more trees to various parks that need it.
- Add cement floor to Christ Pole barn.

Natural Resource Management

Control Invasive Trees and Shrubs.
Control Invasive Herbaceous Vegetation.
Introduce Native Seed and Plants.
Continued Vegetation Management Planning.
Support Natural Areas Stewardship.
Support Environmental Committee Initiatives.
Fish Stocking – Crystal Lake and Ponds.
Keep Trails Maintained Free of Fallen Trees.

Maintenance

Indian Prairie:

- New Roof on Building

West Beach:

- Add sand.
- New Boat ramp or fix.
- Add certified playground mulch.
- Set up Beach.
- AC unit.

Main Beach:

- Add sand.
- New Boat Launch Dock.
- Tuck Pointing.
- Roof Tile repairs.

Woods creek:

- Fix Asphalt path.
- New fishing pier.

Veterans Acres:

- New fishing pier.

Garage/Shop:

- Epoxy Floor.
- Paint Walls.
- Pump Pits.

Nature Center:

- Exterior Double Door.

Beals:

- AC unit.

Palmer House:

- Stain Decks.

Police House:

- AC unit.

Outpost:

- Concrete pads out back

Park Police

Seek and attend available training:

- Enroll all officers in the newly opened McHenry County Regional Training Center. All mandatory training will be offered.
- Continue participation in Northeast Multi-Regional Training.
- Meet/Exceed existing and new State Training Mandates.
- Advanced Supervisory Courses in administration.

Interaction and cooperation with other local, county, and State law enforcement agencies:

- Seek joint training and enforcement opportunities.

Seek opportunities to serve on Law Enforcement Organization Boards:

- International Chiefs of Police, Illinois Chiefs of Police Association, McHenry County Chiefs of Police Association.

Develop plan for increased safety measures:

- Deploy trail cameras to determine needs for additional patrol or obtain offender information.

Utilize available vehicles to patrol large properties and events (Lippold, Sternes, VA):

- Motorcycles, Bicycles, ATV's, UTV's.

Training, uniforms, hiring costs, and payroll for multiple part-time officers will be reduced.

Seek grant opportunities to reduce equipment costs.

Develop events that promote the Park District and Park Police:

- Gary Svejcar Cops and Bobbers Fishing Derby.

Obtain equipment to develop a mobile Park Police sub-station to deploy at large events and areas:

- Fireworks
- Lippold events
- Veteran Acres events



**Budget Operating Coverage
COMBINED CORPORATE FUND**

FY 2024-2025

<u>Budget</u>	<u>Corporate</u>	<u>Police</u>	<u>Aquatics</u>	<u>Food Service</u>	<u>Lake Usage Decals*</u>	<u>Total</u>
Estimated Beginning Fund Balance 5/1/24	\$ 5,544,337	\$ 325	\$ (2,534,339)	\$ 437,703	\$ -	\$ 3,448,025
Budgeted Revenues	\$ 5,241,245	\$ -	\$ 316,785	\$ 169,600	\$ 74,000	\$ 5,801,630
Budgeted Expenses	\$ (6,409,387)	\$ -	\$ (465,132)	\$ (152,824)	\$ (74,000)	\$ (7,101,342)
<i>Change in FB</i>	<u>\$ (1,168,142)</u>	<u>\$ -</u>	<u>\$ (148,347)</u>	<u>\$ 16,776</u>	<u>\$ -</u>	<u>\$ (1,299,713)</u>
Estimated Ending Fund Balance 4/30/25	<u>\$ 4,376,195</u>	<u>\$ 325</u>	<u>\$ (2,682,685)</u>	<u>\$ 454,479</u>	<u>\$ -</u>	<u>\$ 2,148,312</u>

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 01 - CORPORATE							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	3,677,665.96	3,820,948.57	3,991,086.56	3,914,235.00	4,161,917.00	247,682.00	6.33%
440 - OPERATIONS INCOME	42,270.60	131,076.29	131,268.83	181,175.00	91,125.00	-90,050.00	-49.70%
Total Revenue:	3,719,936.56	3,952,024.86	4,122,355.39	4,095,410.00	4,253,042.00	157,632.00	3.85%
Expense							
510 - SALARIES & WAGES	817,866.28	840,365.46	659,181.54	995,719.00	1,135,792.00	140,073.00	14.07%
520 - CONTRACTUAL SERVICES	274,633.01	305,757.78	255,860.72	370,263.50	362,520.00	-7,743.50	-2.09%
530 - COMMODITIES	28,351.35	42,620.87	31,755.90	66,700.00	67,725.00	1,025.00	1.54%
540 - INSURANCE	197,110.64	193,232.46	161,220.69	387,751.00	346,835.00	-40,916.00	-10.55%
570 - OTHER EXPENSES	777,025.60	897,594.96	29,106.33	1,788,477.00	1,004,165.00	-784,312.00	-43.85%
590 - BOND & DEBT SERVICES	265,600.00	140,500.00	142,800.00	142,800.00	0.00	-142,800.00	-100.00%
Total Expense:	2,360,586.88	2,420,071.53	1,279,925.18	3,751,710.50	2,917,037.00	-834,673.50	-22.25%
Total Center: 11 - ADMINISTRATION:	1,359,349.68	1,531,953.33	2,842,430.21	343,699.50	1,336,005.00	992,305.50	288.71%
Center: 12 - PARK MAINTENANCE							
Revenue							
440 - OPERATIONS INCOME	52,515.83	92,759.60	79,772.00	85,140.00	111,215.00	26,075.00	30.63%
Total Revenue:	52,515.83	92,759.60	79,772.00	85,140.00	111,215.00	26,075.00	30.63%
Expense							
510 - SALARIES & WAGES	679,543.70	784,405.87	631,752.00	967,372.00	951,104.00	-16,268.00	-1.68%
520 - CONTRACTUAL SERVICES	514,827.32	742,387.32	399,868.55	830,940.00	1,067,895.00	236,955.00	28.52%
530 - COMMODITIES	239,123.88	331,817.19	174,332.40	295,750.00	288,250.00	-7,500.00	-2.54%
550 - UNCAPITALIZED IMPROVEMENTS	222,972.34	375,357.11	159,202.42	577,550.00	512,300.00	-65,250.00	-11.30%
570 - OTHER EXPENSES	76,557.68	254,386.33	93,233.87	228,152.00	237,850.00	9,698.00	4.25%
Total Expense:	1,733,024.92	2,488,353.82	1,458,389.24	2,899,764.00	3,057,399.00	157,635.00	5.44%
Total Center: 12 - PARK MAINTENANCE:	-1,680,509.09	-2,395,594.22	-1,378,617.24	-2,814,624.00	-2,946,184.00	-131,560.00	4.67%
Center: 13 - PARK DEVELOPMENT							
Revenue							
440 - OPERATIONS INCOME	0.00	858,889.80	0.00	600,000.00	600,000.00	0.00	0.00%
Total Revenue:	0.00	858,889.80	0.00	600,000.00	600,000.00	0.00	0.00%
Expense							
570 - OTHER EXPENSES	166,933.40	208,146.61	8,366.39	400,000.00	130,000.00	-270,000.00	-67.50%
Total Expense:	166,933.40	208,146.61	8,366.39	400,000.00	130,000.00	-270,000.00	-67.50%
Total Center: 13 - PARK DEVELOPMENT:	-166,933.40	650,743.19	-8,366.39	200,000.00	470,000.00	270,000.00	135.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Center: 14 - POLICE							
Revenue							
440 - OPERATIONS INCOME	2,686.86	2,165.00	0.00	26,000.00	11,000.00	-15,000.00	-57.69%
Total Revenue:	2,686.86	2,165.00	0.00	26,000.00	11,000.00	-15,000.00	-57.69%
Expense							
510 - SALARIES & WAGES	94,999.62	113,566.63	86,158.80	158,794.00	125,071.00	-33,723.00	-21.24%
520 - CONTRACTUAL SERVICES	26,714.88	35,580.48	21,050.95	33,800.00	31,000.00	-2,800.00	-8.28%
530 - COMMODITIES	783.58	1,199.87	417.57	3,000.00	500.00	-2,500.00	-83.33%
550 - UNCAPITALIZED IMPROVEMENTS	10,919.31	11,938.25	9,133.25	22,000.00	11,200.00	-10,800.00	-49.09%
560 - MAINTENANCE & REPAIRS	0.00	105.95	0.00	1,700.00	0.00	-1,700.00	-100.00%
570 - OTHER EXPENSES	1,925.80	194.89	11,433.65	55,000.00	11,000.00	-44,000.00	-80.00%
Total Expense:	135,343.19	162,586.07	128,194.22	274,294.00	178,771.00	-95,523.00	-34.83%
Total Center: 14 - POLICE:	-132,656.33	-160,421.07	-128,194.22	-248,294.00	-167,771.00	80,523.00	-32.43%
Center: 23 - FACILITY RENTAL OPERATIONS							
Revenue							
440 - OPERATIONS INCOME	97,630.50	120,114.55	165,546.90	237,746.00	260,563.60	22,817.60	9.60%
490 - MERCHANDISE	0.00	32.55	2,212.03	3,837.00	5,424.07	1,587.07	41.36%
Total Revenue:	97,630.50	120,147.10	167,758.93	241,583.00	265,987.67	24,404.67	10.10%
Expense							
510 - SALARIES & WAGES	16,330.63	31,816.47	42,511.43	84,157.00	84,805.10	648.10	0.77%
520 - CONTRACTUAL SERVICES	6,703.39	10,010.65	10,774.29	13,710.00	9,873.60	-3,836.40	-27.98%
530 - COMMODITIES	175.98	4,318.64	15,175.71	32,087.00	25,001.07	-7,085.93	-22.08%
570 - OTHER EXPENSES	5,642.34	655.81	4,452.87	8,500.00	6,500.00	-2,000.00	-23.53%
Total Expense:	28,852.34	46,801.57	72,914.30	138,454.00	126,179.77	-12,274.23	-8.87%
Total Center: 23 - FACILITY RENTAL OPERATIONS:	68,778.16	73,345.53	94,844.63	103,129.00	139,807.90	36,678.90	35.57%
Total Fund: 01 - CORPORATE:	-551,970.98	-299,973.24	1,422,096.99	-2,416,089.50	-1,168,142.10	1,247,947.40	-51.65%

Budget Comparison Report

Account Detail



Crystal Lake Park District, IL

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 01 - CORPORATE								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
01-11-00-410003	PROPERTY TAX	1,094,960.56	1,163,481.35	1,326,222.80	1,309,408.00	1,508,940.00	199,532.00	15.24%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Tax Levy - Corporate Funds		1.00	1,515,000.00	-1,508,940.00			
01-11-00-410005	ADDITIONAL (REFERENDUM) T.	2,395,512.85	2,412,074.11	2,511,447.00	2,479,827.00	2,517,977.00	38,150.00	1.54%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Revenue Recapture		1.00	-13,095.00	-13,037.00			
2024-2025	Tax Levy - Additional Corporate Purposes		1.00	2,515,000.00	-2,504,940.00			
01-11-00-410015	REPLACEMENT TAX	187,192.55	245,393.11	153,416.76	125,000.00	135,000.00	10,000.00	8.00%
Total SubAccount: 410 - TAXES:		3,677,665.96	3,820,948.57	3,991,086.56	3,914,235.00	4,161,917.00	247,682.00	6.33%
SubAccount: 440 - OPERATIONS INCOME								
01-11-00-440014	INTEREST--MM/ILLINOIS FUND	3,247.44	91,448.65	96,545.43	15,000.00	50,000.00	35,000.00	233.33%
01-11-00-440017	GRANTS	6,206.88	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-440019	INVESTMENT INTEREST - CD'S	915.92	2,318.04	7,707.56	5,000.00	5,000.00	0.00	0.00%
01-11-00-440021	REIMBURSEMENT	818.00	1,441.00	924.96	500.00	500.00	0.00	0.00%
01-11-00-440022	INTEREST EARNED - CHECKING	182.96	1,839.73	5,612.21	350.00	2,500.00	2,150.00	614.29%
01-11-00-440023	OTHER INCOME	13,327.69	7,736.45	510.67	800.00	5,000.00	4,200.00	525.00%
01-11-00-440029	DONATIONS/SPONSORSHIPS	1,050.00	0.00	0.00	100.00	100.00	0.00	0.00%
01-11-00-440040	BID DEPOSITS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
01-11-00-440083	OPERATING TRANSFER IN	0.00	0.00	0.00	141,400.00	0.00	-141,400.00	-100.00%
01-11-00-440196	CITATIONS	3,170.71	6,712.42	4,595.00	5,000.00	5,000.00	0.00	0.00%
01-11-00-440197	ELECTRONIC CITATIONS	16.00	52.00	38.00	25.00	25.00	0.00	0.00%
01-11-00-440273	FARM LEASE	9,000.00	8,200.00	0.00	7,500.00	7,500.00	0.00	0.00%
01-11-00-440355	SPECIAL EVENT INSURANCE	4,335.00	11,328.00	15,335.00	5,000.00	15,000.00	10,000.00	200.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	In and out account with 01-11-00-520355		0.00	0.00	-15,000.00			
Total SubAccount: 440 - OPERATIONS INCOME:		42,270.60	131,076.29	131,268.83	181,175.00	91,125.00	-90,050.00	-49.70%
Total Revenue:		3,719,936.56	3,952,024.86	4,122,355.39	4,095,410.00	4,253,042.00	157,632.00	3.85%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-11-00-510001	DIRECTOR	81,354.28	84,406.16	64,616.23	89,006.00	92,998.00	3,992.00	4.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Executive Director salary		0.00	0.00	92,998.00			
01-11-00-510002	SUPT OF BUSINESS SERVICES	65,823.26	68,265.37	51,316.29	71,628.00	75,888.00	4,260.00	5.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supt salary		0.00	0.00	75,888.00			
01-11-00-510003	SUPT OF REC PROGRAMS & FA	53,009.11	55,019.95	41,771.74	58,952.00	61,790.00	2,838.00	4.81%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supt salary		0.00	0.00	61,790.00			
01-11-00-510004	MANAGER REC FACILITY SERVI	26,280.66	28,398.38	21,253.66	29,367.00	30,978.00	1,611.00	5.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Facility Manager salary		0.00	0.00	30,978.00			
01-11-00-510005	SUPT OF PARKS SERVICES	31,915.65	33,426.06	25,321.20	34,955.00	36,482.00	1,527.00	4.37%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supt salary		0.00	0.00	36,482.00			
01-11-00-510007	OFFICE STAFF	54,172.44	60,847.60	40,307.53	54,289.00	67,918.00	13,629.00	25.10%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Executive Asst/Office Manager		0.00	0.00	30,538.00			
2024-2025	Guest Services Associate-FT		0.00	0.00	22,092.00			
2024-2025	Guest Services Associate-PT		0.00	0.00	15,288.00			
01-11-00-510008	CLERICAL-PART TIME	19,032.64	1,374.15	9,067.50	36,400.00	61,400.00	25,000.00	68.68%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Business Services Assistant (28hrs x 50 wks)	1,400.00	26.00	36,400.00			
2024-2025	Business Services seasonal support	1,000.00	25.00	25,000.00			
01-11-00-510015	PUBLIC RELATIONS COORDINA`	13,729.48	14,378.09	11,056.67	15,207.00	18,280.00	3,073.00 20.21%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Marketing Manager	0.00	0.00	18,280.00			
01-11-00-510018	ACCOUNTANTS	59,454.88	67,000.13	56,779.97	69,116.00	120,219.00	51,103.00 73.94%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Business Services Manager	0.00	0.00	52,009.00			
2024-2025	Payables Accountant	0.00	0.00	25,594.00			
2024-2025	Payroll Accountant	0.00	0.00	31,570.00			
2024-2025	Receivables Accountant	0.00	0.00	11,046.00			
01-11-00-510041	MANAGER OF PARK PLANNING	89,448.47	77,045.40	51,663.66	71,695.00	75,273.00	3,578.00 4.99%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Manager Park Planning & Development	0.00	0.00	75,273.00			
01-11-00-510044	FACILITY RENTAL/FOOD/BEVER	54,266.58	47,830.03	42,822.54	55,761.00	55,761.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Facility Rental, Food, & Beverage Supervisor	0.00	0.00	55,761.00			
01-11-00-510054	SAFETY/1ST AID TRAINING	0.00	0.00	0.00	21,500.00	14,097.00	-7,403.00 -34.43%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	PT Admin Human Resources Coordinator	0.00	0.00	14,097.00			
01-11-00-510070	HUMAN RESOURCE MANAGER	59,072.87	62,075.19	42,118.71	62,891.00	65,237.00	2,346.00 3.73%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Human Resource Manager	0.00	0.00	65,237.00			
01-11-00-510300	RISK MANAGER	0.00	0.00	0.00	0.00	34,519.00	34,519.00 0.00%
01-11-00-510405	FICA/MEDICARE	210,005.96	240,223.95	201,085.84	324,652.00	324,652.00	0.00 0.00%
01-11-00-510450	AWARDS	300.00	75.00	0.00	300.00	300.00	0.00 0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)				
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	EE Recognition/Comm Monetary Awards	0.00	0.00	300.00						
Total SubAccount: 510 - SALARIES & WAGES:				817,866.28	840,365.46	659,181.54	995,719.00	1,135,792.00	140,073.00	14.07%
SubAccount: 520 - CONTRACTUAL SERVICES										
01-11-00-520206	ELECTRICITY	34,350.06	27,214.25	22,087.51	38,000.00	35,000.00	-3,000.00	-7.89%		
Budget Detail	Description	Units	Price	Amount						
2024-2025	ADMINISTRATION BLDG.	1.00	6,100.00	6,100.00						
2024-2025	BAND SHELL	1.00	325.00	325.00						
2024-2025	BEALS PROPERTY	1.00	2,000.00	2,000.00						
2024-2025	CHRIST FARM	1.00	300.00	300.00						
2024-2025	GLC	1.00	7,200.00	7,200.00						
2024-2025	GRAND OAKS	1.00	2,700.00	2,700.00						
2024-2025	MAIN BEACH	1.00	5,600.00	5,600.00						
2024-2025	PALMER HOUSE	1.00	100.00	100.00						
2024-2025	POLICE HEADQUARTERS	1.00	950.00	950.00						
2024-2025	PUMP ELECTRIC	1.00	150.00	150.00						
2024-2025	SHAMROCK HILLS	1.00	825.00	825.00						
2024-2025	SPOERL	1.00	900.00	900.00						
2024-2025	STERNE'S WOODS	1.00	825.00	825.00						
2024-2025	V.A.	1.00	4,700.00	4,700.00						
2024-2025	WEST BEACH	1.00	1,475.00	1,475.00						
2024-2025	WOODS CREEK	1.00	850.00	850.00						
01-11-00-520207	HEAT	12,408.49	17,880.90	9,434.06	20,000.00	18,000.00	-2,000.00	-10.00%		
Budget Detail	Description	Units	Price	Amount						
2024-2025	ADMINISTRATION OFFICE	1.00	2,000.00	2,000.00						
2024-2025	GARAGE	1.00	3,000.00	3,000.00						
2024-2025	GRAND OAKS	1.00	2,000.00	2,000.00						
2024-2025	MAIN BEACH	1.00	3,500.00	3,500.00						
2024-2025	MISC FEES DUE TO PRICE INCREASE	1.00	1,000.00	1,000.00						
2024-2025	OAKWOODS LODGE	1.00	600.00	600.00						
2024-2025	PALMER HOUSE	1.00	800.00	800.00						
2024-2025	POLICE HEADQUARTERS	1.00	600.00	600.00						
2024-2025	ROTARY BUILDING	1.00	900.00	900.00						
2024-2025	SHAMROCK HILLS	1.00	800.00	800.00						
2024-2025	SPOERL	1.00	700.00	700.00						

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	WEST BEACH		1.00	1,500.00	1,500.00			
2024-2025	WOODS CREEK		1.00	600.00	600.00			
01-11-00-520208	WATER/SEWER	24,614.71	29,732.07	29,333.46	33,000.00	33,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	ADMINSTRATIVE OFFICE		1.00	600.00	600.00			
2024-2025	FOUR COLONIES		1.00	50.00	50.00			
2024-2025	GARAGE		1.00	700.00	700.00			
2024-2025	LIPPOLD OUTPOST BLDG.		1.00	2,600.00	2,600.00			
2024-2025	MAIN BEACH		1.00	2,100.00	2,100.00			
2024-2025	MISC DUE TO FUTURE FEE INCREASES		1.00	1,000.00	1,000.00			
2024-2025	OAKWOODS LODGE		1.00	150.00	150.00			
2024-2025	POLICE HEADQUARTERS		1.00	300.00	300.00			
2024-2025	ROTARY BLDG.		1.00	600.00	600.00			
2024-2025	V.A. NORTH BATHROOMS		1.00	275.00	275.00			
2024-2025	V.A. NORTH SHELTER		1.00	100.00	100.00			
2024-2025	V.A. SOUTH BATHROOMS		1.00	250.00	250.00			
2024-2025	V.A. SPLASH PAD		1.00	10,500.00	10,500.00			
2024-2025	WOODSCREEK		1.00	275.00	275.00			
2024-2025	WOODSCREEK SPLASHPAD		1.00	13,500.00	13,500.00			
01-11-00-520209	COMMUNICATION	41,069.46	40,477.03	36,246.72	45,000.00	45,000.00	0.00	0.00%
01-11-00-520212	PROFESSIONAL SERVICES	49,403.36	59,205.44	601.75	31,000.00	25,500.00	-5,500.00	-17.74%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Board Retreat facilitator		1.00	3,000.00	3,000.00			
2024-2025	Continuing Disclosure - debt service		0.00	0.00	1,000.00			
2024-2025	Miscellaneous		0.00	0.00	4,000.00			
2024-2025	Position Benchmarking Project-HR		1.00	13,000.00	13,000.00			
2024-2025	Records disposal		0.00	0.00	1,000.00			
2024-2025	W2, 1099 printing & filing		0.00	0.00	3,500.00			
01-11-00-520213	COMPUTER/SOFTWARE EXPEN	30,469.51	46,816.13	81,288.20	84,097.00	78,655.00	-5,442.00	-6.47%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Adobe Creative Cloud		0.00	0.00	180.00			
2024-2025	Antivirus software (IT Service)		1.00	0.00	0.00			
2024-2025	Applitrack software and Incode interface		0.00	0.00	1,100.00			
2024-2025	CAD software bundle		0.00	0.00	3,000.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Cloud backup		0.00	0.00	3,000.00			
2024-2025	ExecuTime time clock maintenance		0.50	2,656.00	1,328.00			
2024-2025	ExecuTime time, attendance		0.50	14,100.00	7,050.00			
2024-2025	Frontline Technologies - Applitrack		0.00	0.00	963.00			
2024-2025	Incode maintenance		0.00	0.00	23,460.00			
2024-2025	Microsoft/Office 365 consultant		0.00	0.00	500.00			
2024-2025	Miscellaneous		0.00	0.00	1,000.00			
2024-2025	RecTrac service/maint agreement		0.00	0.00	17,000.00			
2024-2025	Spam filter/security certificates		0.00	0.00	2,500.00			
2024-2025	TimePro		0.00	0.00	1,900.00			
2024-2025	Tyler Tech- Impl Fee Rec/Onboard		0.00	0.00	3,000.00			
2024-2025	Tyler Technologies - Applicant Tracking System		0.00	0.00	6,174.00			
2024-2025	Tyler Technologies Onboarding		0.00	0.00	6,500.00			
01-11-00-520215	MAINTENANCE AGREEMENTS	7,425.60	5,273.94	3,808.08	9,125.00	4,425.00	-4,700.00	-51.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	INTEGRA -ADMIN COPIERS/PRINTERS		0.00	0.00	4,425.00			
01-11-00-520216	OFFICE EQUIPMENT LEASE	600.01	1,154.16	673.26	2,440.50	2,694.00	253.50	10.39%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	GREAT AMERICA LEASING		0.00	0.00	1,894.00			
2024-2025	PITNEY BOWES MAIL MACHINE		0.00	0.00	800.00			
01-11-00-520217	SECURITY SYSTEM	1,107.18	1,093.59	0.00	2,500.00	0.00	-2,500.00	-100.00%
01-11-00-520220	LEGAL FEES	22,577.30	23,735.98	16,774.35	30,000.00	26,250.00	-3,750.00	-12.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Allocation 75% of budget		0.00	0.00	26,250.00			
01-11-00-520222	SUBSCRIPTIONS	847.47	319.76	105.93	300.00	585.00	285.00	95.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Adobe		0.00	0.00	180.00			
2024-2025	Amazon Business annual subscription		0.00	0.00	60.00			
2024-2025	NW Herald annual online newspaper subscri		0.00	0.00	75.00			
2024-2025	Zoom subscription		0.00	0.00	270.00			
01-11-00-520223	DUES	9,516.88	9,598.31	8,474.47	10,801.00	10,801.00	0.00	0.00%

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				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	ASLA			0.00	0.00	600.00		
2024-2025	CL CHAMBER			0.00	0.00	338.00		
2024-2025	CL CHAMBER AMBASSADOR			0.00	0.00	50.00		
2024-2025	CL HISTORICAL SOCIETY			0.00	0.00	100.00		
2024-2025	DOWNTOWN CL			0.00	0.00	150.00		
2024-2025	FOX RIVER ECO			0.00	0.00	150.00		
2024-2025	GFOA/IGFOA			0.00	0.00	500.00		
2024-2025	GMIS			0.00	0.00	700.00		
2024-2025	IAPD			0.00	0.00	3,650.00		
2024-2025	IPRA			0.00	0.00	2,200.00		
2024-2025	MISCELLANEOUS			0.00	0.00	300.00		
2024-2025	NRPA			0.00	0.00	813.00		
2024-2025	SHRM/Stateline/HR Source/IPRA-HR			0.00	0.00	1,250.00		
01-11-00-520225	EDUCATION/SEMINARS	2,181.75	1,335.00	854.50	2,500.00	7,000.00	4,500.00	180.00%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	ALL STAFF MEETING SPEAKER			0.00	0.00	2,500.00		
2024-2025	Miscellaneous trainings			0.00	0.00	1,000.00		
2024-2025	Safety seminars/RMI/OSHA-10			0.00	0.00	1,250.00		
2024-2025	Safety suggestion awards			0.00	0.00	250.00		
2024-2025	Safety training			0.00	0.00	1,000.00		
2024-2025	Tyler/SHRM/HR Source-HR			0.00	0.00	1,000.00		
01-11-00-520228	PROSECUTION	6,593.75	6,443.75	3,846.25	7,000.00	7,000.00	0.00	0.00%
01-11-00-520250	MISCELLANEOUS	2,562.25	1,187.32	1,892.50	1,750.00	2,750.00	1,000.00	57.14%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	3rd Party VOE-Faith's Law-HR			0.00	0.00	1,000.00		
2024-2025	CRIMINAL BACKGROUND CHECKS			0.00	0.00	1,250.00		
2024-2025	MISCELLANEOUS			0.00	0.00	500.00		
01-11-00-520255	MISCELLANEOUS BANK CHARG	4,349.78	7,315.40	4,055.30	13,000.00	10,000.00	-3,000.00	-23.08%
01-11-00-520265	IT SERVICE	19,796.00	20,739.38	20,908.28	27,500.00	32,910.00	5,410.00	19.67%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	Anti-virus (3-yr last-2024)			1.00	0.00	0.00		
2024-2025	Cloud backup (REACT)			0.00	0.00	1,800.00		

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Microsoft Office 365 (REACT)		0.00	0.00	5,700.00			
2024-2025	React IT Services		0.00	0.00	25,410.00			
01-11-00-520337	UNEMPLOYMENT BENEFITS	-1,897.62	-273.12	0.00	3,500.00	3,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Unemployment		0.00	0.00	3,500.00			
01-11-00-520355	SPECIAL EVENT INSURANCE	4,650.00	4,990.00	13,485.00	5,000.00	15,000.00	10,000.00	200.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	In and out account with 01-11-00-440355		0.00	0.00	15,000.00			
01-11-00-520554	OFFICE EQUIPMENT REPAIRS	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Repair drop box lock		0.00	0.00	1,000.00			
01-11-00-520574	POSTAGE	2,007.07	1,518.49	1,991.10	2,750.00	3,450.00	700.00	25.45%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Postage, Daily, Staff Mailing,Com Notices		0.00	0.00	3,450.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		274,633.01	305,757.78	255,860.72	370,263.50	362,520.00	-7,743.50	-2.09%
SubAccount: 530 - COMMODITIES								
01-11-00-530250	MISCELLANEOUS	1,182.50	360.00	595.00	2,500.00	2,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Job posting fees-HR		0.00	0.00	2,000.00			
2024-2025	Unclaimed property		0.00	0.00	500.00			
01-11-00-530318	SAFETY EQUIPMENT	1,947.26	6,816.64	1,238.77	5,125.00	10,375.00	5,250.00	102.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	1 replacement ZOLL AED		0.00	0.00	1,375.00			
2024-2025	AED batteries		0.00	0.00	1,000.00			
2024-2025	CPR/AED Medic First Aid Certification trainin		0.00	0.00	2,500.00			
2024-2025	Replace Zoll AED Adult Pads		0.00	0.00	4,000.00			
2024-2025	Replace Zoll AED Pediatric Pads		0.00	0.00	1,500.00			
01-11-00-530365	ADVERTISING	100.00	98.58	0.00	300.00	300.00	0.00	0.00%

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				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Employment ads	0.00	0.00	150.00			
2024-2025	Sponsorship	0.00	0.00	150.00			
01-11-00-530366	LEGAL ADS	1,909.42	2,672.82	358.72	2,500.00	2,500.00	0.00 0.00%
01-11-00-530395	PRINTING	929.28	1,174.53	664.48	2,000.00	1,500.00	-500.00 -25.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Bus Cards, Stationary Cards,Business Envelo	0.00	0.00	1,250.00			
2024-2025	NAME BADGES	0.00	0.00	250.00			
01-11-00-530425	COFFEE	1,227.96	1,138.26	676.85	1,500.00	1,000.00	-500.00 -33.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	COFFEE/TEA	0.00	0.00	1,000.00			
01-11-00-530550	RESOURCE MATERIALS	0.00	0.00	223.05	275.00	300.00	25.00 9.09%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	FEDERAL & IL STATE LABOR POSTERS	0.00	0.00	300.00			
01-11-00-530551	BLUEPRINTS	470.44	65.96	0.00	1,000.00	1,000.00	0.00 0.00%
01-11-00-530552	DRAFTING SUPPLIES	45.87	0.00	0.00	200.00	200.00	0.00 0.00%
01-11-00-530553	OFFICE SUPPLIES	11,576.37	9,992.53	6,619.16	13,500.00	13,250.00	-250.00 -1.85%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	OFFICE SUPPLIES TONER, COPY PAPER, MISC	0.00	0.00	12,500.00			
2024-2025	USA FLAGS, CLPD FLAGS FOR FACILITIES	0.00	0.00	750.00			
01-11-00-530560	OFFICE EQUIPMENT	565.63	1,912.00	601.19	2,000.00	2,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Miscellaneous	0.00	0.00	2,000.00			
01-11-00-530563	COMPUTERS	6,522.64	16,672.55	17,066.26	33,500.00	30,500.00	-3,000.00 -8.96%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Computer replacements	1.00	20,000.00	20,000.00			
2024-2025	Fields and Parks Rec Computer	0.00	0.00	2,000.00			
2024-2025	Miscellaneous computer supplies	1.00	3,500.00	3,500.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Parks computers (4)		0.00	0.00	5,000.00			
01-11-00-530694	UNIFORMS	1,873.98	1,717.00	3,712.42	2,300.00	2,300.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		28,351.35	42,620.87	31,755.90	66,700.00	67,725.00	1,025.00	1.54%
SubAccount: 540 - INSURANCE								
01-11-00-540507	INSURANCE/HEALTH	197,110.64	193,232.46	161,220.69	387,751.00	346,835.00	-40,916.00	-10.55%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	EAP		0.00	0.00	3,000.00			
2024-2025	HEALTH INSURANCE		0.00	0.00	318,835.00			
2024-2025	HSA CONTRIBUTION		0.00	0.00	25,000.00			
Total SubAccount: 540 - INSURANCE:		197,110.64	193,232.46	161,220.69	387,751.00	346,835.00	-40,916.00	-10.55%
SubAccount: 570 - OTHER EXPENSES								
01-11-00-570014	REAL ESTATE TAXES	4,306.94	4,602.48	4,905.56	4,800.00	4,905.00	105.00	2.19%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Sunset Meadows property tax		0.00	0.00	4,905.00			
01-11-00-570028	FURNITURE/FIXTURES	8,537.62	21,496.75	0.00	6,000.00	16,650.00	10,650.00	177.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	DESK CHAIRS -7 NEW OFFICES		0.00	0.00	1,400.00			
2024-2025	Manager's office furniture (chair and desk)-'		1.00	2,750.00	2,750.00			
2024-2025	OFFICE FURNITURE -8 NEW OFFICES		0.00	0.00	12,500.00			
01-11-00-570040	COMMUNICATION EQUIPME	10.04	0.00	0.00	600.00	200.00	-400.00	-66.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	REPLACEMENT CELL PHONES		0.00	0.00	200.00			
01-11-00-570250	MISCELLANEOUS	3,176.40	4,720.87	4,423.57	8,575.00	15,975.00	7,400.00	86.30%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	ALL STAFF MTG REFRESHMENTS		0.00	0.00	425.00			
2024-2025	BOARD RETREAT		0.00	0.00	200.00			
2024-2025	COUNTRYSIDE FLORAL FUNERAL ARRANGEN		0.00	0.00	500.00			
2024-2025	EE SERVICE RECOGNITION MONETARY AWAI		0.00	0.00	1,500.00			
2024-2025	EMPLOYEE STAFF ID LANYARDS		0.00	0.00	200.00			
2024-2025	EMPLOYEE STAFF ID SUPPLIES		0.00	0.00	1,500.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
2024-2025		HEALTH WELLNESS COMMITTEE	0.00	0.00	1,250.00			
2024-2025		HIGH FIVE WINNER LUNCHEON	0.00	0.00	250.00			
2024-2025		MISC STAFF MEETINGS	0.00	0.00	750.00			
2024-2025		ONBOARDING KITS	0.00	0.00	4,000.00			
2024-2025		QUARTERLY STAFF MEETINGS	0.00	0.00	300.00			
2024-2025		RETIREMENTS	0.00	0.00	1,500.00			
2024-2025		SAFETY AWARDS	0.00	0.00	300.00			
2024-2025		STAFF & BOARD HOLIDAY PARTY	0.00	0.00	2,000.00			
2024-2025		STAFF APPRECIATION LUNCHEON	0.00	0.00	600.00			
2024-2025		STATE CONF STAFF APPRECIATION DINNER	0.00	0.00	700.00			
01-11-00-570676	MEETINGS/CONFERENCES	7,944.16	12,895.75	14,291.42	30,420.00	34,510.00	4,090.00	13.45%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	ASLA Conference	0.00	0.00	2,000.00				
2024-2025	Field Maintenance Conference-IB & BG-'24	2.00	2,000.00	4,000.00				
2024-2025	IAPD Legal Symposium \$225 x 4	4.00	225.00	900.00				
2024-2025	IAPD Legislative Conference	0.00	0.00	800.00				
2024-2025	IAPD/IPRA Conf; GFOA Conf-Lodging/Per Die	0.00	0.00	12,375.00				
2024-2025	NISRA/Chamber golf: N \$1100/C \$600	0.00	0.00	1,700.00				
2024-2025	NRPA Conf reg/lodging/perdiem - 2 Board,1	0.00	0.00	6,735.00				
2024-2025	SHRM Conference/lodging and perdiem-HR	0.00	0.00	2,500.00				
2024-2025	Tyler Connect	2.00	1,750.00	3,500.00				
01-11-00-570677	TRAVELING EXPENSE	3,658.94	7,339.11	5,485.78	5,200.00	7,500.00	2,300.00	44.23%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Airfare NRPA 4 people x \$500	0.00	0.00	2,000.00				
2024-2025	ASLA travel	0.00	0.00	500.00				
2024-2025	Mileage reimbursement	0.00	0.00	5,000.00				
01-11-00-570959	OPERATING TRANSFER OUT	749,370.00	846,475.00	0.00	1,732,882.00	924,425.00	-808,457.00	-46.65%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Additional transfer per Budget Workshop (SI	0.00	0.00	0.00				
2024-2025	June interest 2020A,2022B	0.00	0.00	124,425.00				
2024-2025	Transfer to Capital Projects Fund	0.00	0.00	800,000.00				
01-11-00-570960	CASH OVER/SHORT	21.50	65.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		777,025.60	897,594.96	29,106.33	1,788,477.00	1,004,165.00	-784,312.00	-43.85%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
SubAccount: 590 - BOND & DEBT SERVICES								
01-11-00-590017	BOND INTEREST	10,600.00	5,500.00	2,800.00	2,800.00	0.00	-2,800.00	-100.00%
01-11-00-590018	BOND PRINCIPAL	255,000.00	135,000.00	140,000.00	140,000.00	0.00	-140,000.00	-100.00%
Total SubAccount: 590 - BOND & DEBT SERVICES:		265,600.00	140,500.00	142,800.00	142,800.00	0.00	-142,800.00	-100.00%
Total Expense:		2,360,586.88	2,420,071.53	1,279,925.18	3,751,710.50	2,917,037.00	-834,673.50	-22.25%
Total Center: 11 - ADMINISTRATION:		1,359,349.68	1,531,953.33	2,842,430.21	343,699.50	1,336,005.00	992,305.50	288.71%
Center: 12 - PARK MAINTENANCE								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-12-00-440017	GRANTS	3,796.33	0.00	10,000.00	15,000.00	15,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Tree Grant reimbursement - 01-12-00-52021		0.00	0.00	-15,000.00			
01-12-00-440021	REIMBURSEMENT	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-00-440026	MEMORIALS	14,859.00	11,810.00	8,365.00	13,000.00	16,000.00	3,000.00	23.08%
01-12-00-440029	DONATIONS/SPONSORSHIPS	0.00	40.00	530.00	0.00	0.00	0.00	0.00%
01-12-00-440043	RECYCLING INCOME	20.00	1.60	0.00	200.00	200.00	0.00	0.00%
01-12-00-440046	FIELD RENTAL	247.50	300.00	930.00	500.00	1,500.00	1,000.00	200.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Knaak and Ladd Park		0.00	0.00	-1,500.00			
01-12-00-440050	PICNIC SHELTER RENTAL	17,115.00	13,172.00	16,275.00	19,400.00	14,300.00	-5,100.00	-26.29%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Jaycee		50.00	-150.00	-7,500.00			
2024-2025	Rotary (renovation thru summer)		12.00	-150.00	-1,800.00			
2024-2025	Sternes		1.00	-500.00	-500.00			
2024-2025	Woods creek		30.00	-150.00	-4,500.00			
01-12-00-440051	RENTAL OF FACILITIES	195.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-00-440083	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	24,215.00	24,215.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Harvester wages transfer		0.00	0.00	-24,215.00			
01-12-00-440100	FIELD MAINTENANCE REIMBUF	15,556.00	29,706.00	30,416.00	32,040.00	35,000.00	2,960.00	9.24%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Affiliate Reimbursement	0.00	0.00	-35,000.00				
01-12-00-440271	EQUIPMENT DISPOSAL	722.00	37,730.00	13,256.00	5,000.00	5,000.00	0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:		52,515.83	92,759.60	79,772.00	85,140.00	111,215.00	26,075.00	30.63%
Total Revenue:		52,515.83	92,759.60	79,772.00	85,140.00	111,215.00	26,075.00	30.63%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-12-00-510005	SUPT OF PARKS SERVICES	31,915.65	33,426.06	25,321.20	34,955.00	36,482.00	1,527.00	4.37%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Supt salary	0.00	0.00	36,482.00				
01-12-00-510020	PARK SUPERVISOR	57,651.62	50,254.67	39,232.75	53,608.00	56,563.00	2,955.00	5.51%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Parks Maintenance Supervisor	0.00	0.00	56,563.00				
01-12-00-510028	GROUNDS SUPERVISOR	51,699.00	54,754.61	42,507.21	58,349.00	61,256.00	2,907.00	4.98%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Grounds Supervisor	0.00	0.00	61,256.00				
01-12-00-510035	MAINTENANCE STAFF	448,668.21	483,004.68	355,851.79	568,739.00	548,959.00	-19,780.00	-3.48%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Crew Leader Mechanic	0.00	0.00	32,788.00				
2024-2025	Field Maintenance Specialist-Claire-3 month	1.00	12,675.00	12,675.00				
2024-2025	Ground Crew Leader	0.00	0.00	24,357.00				
2024-2025	Historical adjustment	0.00	0.00	-50,000.00				
2024-2025	Irrigation/Turf Crew Leader	0.00	0.00	27,306.00				
2024-2025	Laborer b.5	0.00	0.00	19,127.00				
2024-2025	Laborer vacant (3)	0.00	0.00	69,414.00				
2024-2025	Laborer.a.1	0.00	0.00	21,260.00				
2024-2025	Laborer.a.2	0.00	0.00	19,136.00				
2024-2025	Laborer.a.3	0.00	0.00	19,136.00				
2024-2025	Laborer.b.1	0.00	0.00	19,126.00				
2024-2025	Laborer.b.2	0.00	0.00	22,316.00				
2024-2025	Laborer.b.3	0.00	0.00	22,316.00				

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Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Laborer.c		0.00	0.00	24,647.00			
2024-2025	Landscape Crew Leader		0.00	0.00	35,524.00			
2024-2025	Lippold Mowing Specialist		0.00	0.00	26,050.00			
2024-2025	Maintenance Specialist		0.00	0.00	27,256.00			
2024-2025	Maintenance Specialist HVAC/Electric		0.00	0.00	33,171.00			
2024-2025	Maintenance Specialist Playgrounds		0.00	0.00	30,438.00			
2024-2025	Mowing Crew Leader		0.00	0.00	28,330.00			
2024-2025	Park Projects Crew Leader		0.00	0.00	36,616.00			
2024-2025	Parks Services Admin Asst		0.00	0.00	24,542.00			
2024-2025	Risk Manager Technician		0.00	0.00	23,428.00			
01-12-00-510046	MANAGER OF NATURAL RESOL	18,453.66	58,451.46	64,922.04	89,918.00	94,451.00	4,533.00	5.04%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Facility Manager Interpretive Services		0.00	0.00	21,835.00			
2024-2025	Manager of Natural Resources		0.00	0.00	72,616.00			
01-12-00-510058	PART TIME MAINTENANCE	39,601.41	69,282.77	63,532.53	105,000.00	90,000.00	-15,000.00	-14.29%
01-12-00-510065	BUILDING CUSTODIAN	30,143.87	33,385.50	36,964.68	53,803.00	59,393.00	5,590.00	10.39%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Building Custodians		0.00	0.00	59,393.00			
01-12-00-510694	UNIFORM REIMBURSEMENT	1,410.28	1,846.12	3,419.80	3,000.00	4,000.00	1,000.00	33.33%
Total SubAccount: 510 - SALARIES & WAGES:		679,543.70	784,405.87	631,752.00	967,372.00	951,104.00	-16,268.00	-1.68%
SubAccount: 520 - CONTRACTUAL SERVICES								
01-12-00-520141	BUILDING/WOODSCREEK	1,225.04	2,704.07	3,274.50	30,000.00	14,500.00	-15,500.00	-51.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc maintenance		0.00	0.00	3,000.00			
2024-2025	paint main room and kitchen		1.00	6,000.00	6,000.00			
2024-2025	replace counter		1.00	5,500.00	5,500.00			
01-12-00-520151	BUILDING/BONCOSKY	3,552.57	7,600.44	6,198.97	6,140.00	4,140.00	-2,000.00	-32.57%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Anderson Pest Control		12.00	45.00	540.00			
2024-2025	Miscellaneous Parks		0.00	0.00	2,000.00			
2024-2025	Miscellaneous Rec		1.00	1,000.00	1,000.00			
2024-2025	Walter Alarm		1.00	600.00	600.00			

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Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
01-12-00-520152	BUILDING/MAIN BEACH	31,516.82	24,817.29	20,289.48	47,300.00	49,350.00	2,050.00	4.33%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2024-2025		Misc maintenance	0.00	0.00	10,000.00		
	2024-2025		New counters in family changing-aquatic are	1.00	3,200.00	3,200.00		
	2024-2025		Paint boat house	1.00	2,750.00	2,750.00		
	2024-2025		Paint program room	1.00	2,100.00	2,100.00		
	2024-2025		PM service Hoshizaki ice machine	1.00	800.00	800.00		
	2024-2025		Sound System	0.00	0.00	5,500.00		
	2024-2025		Tile repairs	0.00	0.00	10,000.00		
	2024-2025		Tuckpointing entryway columns	0.00	0.00	15,000.00		
01-12-00-520153	BUILDING/GARAGE	24,125.66	60,719.56	6,208.43	11,500.00	44,500.00	33,000.00	286.96%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2024-2025		Floor painting phase 2	0.00	0.00	30,000.00		
	2024-2025		Misc Maintenance	0.00	0.00	10,000.00		
	2024-2025		Pumping out pits	0.00	0.00	1,500.00		
	2024-2025		Wall painting	0.00	0.00	3,000.00		
01-12-00-520154	BUILDING/WEST	14,490.18	15,948.44	5,814.75	7,500.00	25,105.00	17,605.00	234.73%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2024-2025		AC unit	0.00	0.00	6,000.00		
	2024-2025		Collages	1.00	600.00	600.00		
	2024-2025		Deck Furniture	1.00	8,430.00	8,430.00		
	2024-2025		Misc maintenance	0.00	0.00	5,000.00		
	2024-2025		Powerwash contract (West and Boathouse)	7.00	725.00	5,075.00		
01-12-00-520155	BUILDING/V.A.	3,043.83	101,893.06	19,589.47	20,000.00	38,000.00	18,000.00	90.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2024-2025		Irrigation for Repp field-it's own line	1.00	36,000.00	36,000.00		
	2024-2025		Misc maintenance	0.00	0.00	2,000.00		
01-12-00-520156	BUILDINGS/FARM	11,284.99	20,162.42	9,897.11	8,700.00	8,700.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2024-2025		Barlina - Paint foyer and bathrooms	1.00	5,000.00	5,000.00		
	2024-2025		Misc Maintenance	0.00	0.00	3,000.00		

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Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Way signs		1.00	700.00	700.00			
01-12-00-520157	BUILDING/NATURE CENTER	30,495.77	19,621.45	4,488.27	10,000.00	20,000.00	10,000.00	100.00%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2024-2025	Exterior double door		0.00	0.00	10,000.00			
2024-2025	Misc maintenance		0.00	0.00	10,000.00			
01-12-00-520158	BUILDING/SPOERL	6,139.64	25,575.37	6,856.00	14,000.00	10,300.00	-3,700.00	-26.43%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2024-2025	bathroom counters		1.00	4,300.00	4,300.00			
2024-2025	Counter on kitchen		1.00	3,000.00	3,000.00			
2024-2025	Misc Maintenance		0.00	0.00	3,000.00			
01-12-00-520159	BUILDING/ADMINISTRATIVE CE	20,798.27	13,435.76	7,345.75	50,000.00	89,300.00	39,300.00	78.60%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2024-2025	elevator wrap		1.00	1,700.00	1,700.00			
2024-2025	Misc maintenance		0.00	0.00	10,000.00			
2024-2025	Office build outs		0.00	0.00	75,000.00			
2024-2025	replace interior blinds with frosted designs		1.00	1,400.00	1,400.00			
2024-2025	window graphics-outside		1.00	1,200.00	1,200.00			
01-12-00-520160	BUILDING/ROTARY	60,468.38	33,039.69	7,938.22	9,000.00	28,300.00	19,300.00	214.44%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2024-2025	Chair storage room-shelving		1.00	1,200.00	1,200.00			
2024-2025	Flooring downstairs (LVT and carpet)		1.00	17,500.00	17,500.00			
2024-2025	Marketing collages		1.00	600.00	600.00			
2024-2025	Misc maintenance		0.00	0.00	3,000.00			
2024-2025	New front door		1.00	6,000.00	6,000.00			
01-12-00-520161	BUILDING/BEALS	1,298.89	3,706.43	0.00	9,000.00	12,000.00	3,000.00	33.33%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2024-2025	AC Unit		0.00	0.00	6,000.00			
2024-2025	Misc Maintenance		0.00	0.00	6,000.00			
01-12-00-520163	BUILDING/CHRIST	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code				Amount				
2024-2025				1,000.00				
01-12-00-520164	BUILDING/GRAND OAKS	12,144.05	11,180.23	6,965.69	20,500.00	38,700.00	18,200.00	88.78%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc maintenance		0.00	0.00	1,000.00			
2024-2025	Auditorium fans and front stage storage pan		1.00	5,500.00	5,500.00			
2024-2025	Collages		1.00	2,500.00	2,500.00			
2024-2025	Misc maintenance		0.00	0.00	6,000.00			
2024-2025	New counter on auditorium kitchen area		1.00	4,500.00	4,500.00			
2024-2025	Paint auditorium, hallway and foyer		1.00	9,500.00	9,500.00			
2024-2025	Sound system updates		1.00	2,500.00	2,500.00			
2024-2025	Window shades in senior/art room		1.00	8,200.00	8,200.00			
01-12-00-520171	BUILDING/COLONEL PALMER H	1,044.82	1,115.43	513.00	2,000.00	2,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc maintenance		0.00	0.00	2,000.00			
01-12-00-520173	BUILDING/POLICE HEADQUART	183.82	436.05	374.43	5,000.00	8,000.00	3,000.00	60.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	AC Unit		0.00	0.00	6,000.00			
2024-2025	Misc Maintenance		0.00	0.00	2,000.00			
01-12-00-520205	GARBAGE DISPOSAL	20,855.63	33,051.56	28,211.18	30,000.00	38,000.00	8,000.00	26.67%
01-12-00-520209	COMMUNICATION	11,355.41	15,465.13	13,487.39	16,500.00	16,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Cellular phone service Park Services		0.00	0.00	15,000.00			
2024-2025	GIS software		0.00	0.00	1,500.00			
01-12-00-520219	CONTRACTUAL MOWING	0.00	34,445.00	42,250.00	60,000.00	50,000.00	-10,000.00	-16.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Contractual mowing smaller parks		0.00	0.00	50,000.00			
01-12-00-520221	TREE CARE	103,172.78	72,359.50	73,165.00	125,000.00	130,000.00	5,000.00	4.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	North parks		0.00	0.00	25,000.00		
2024-2025	South parks		0.00	0.00	25,000.00		
2024-2025	Tree planting		0.00	0.00	40,000.00		
2024-2025	Tree pruning		0.00	0.00	20,000.00		
2024-2025	VA oaks pruning		0.00	0.00	20,000.00		
01-12-00-520224	EQUIPMENT RENTAL	5,521.99	3,587.35	2,600.09	7,500.00	6,000.00	-1,500.00 -20.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	Grounds		0.00	0.00	3,000.00		
2024-2025	Maintenance		0.00	0.00	3,000.00		
01-12-00-520225	EDUCATION/SEMINARS	7,689.26	10,342.60	6,125.30	10,000.00	9,000.00	-1,000.00 -10.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	Education and seminars		0.00	0.00	9,000.00		
01-12-00-520383	LIGHTING	1,239.93	0.00	1,640.50	6,000.00	6,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	Misc Maintenance		0.00	0.00	6,000.00		
01-12-00-520660	VEHICLE/FLEET LEASE	0.00	7,429.90	7,364.70	160,000.00	260,000.00	100,000.00 62.50%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	Enterprise Fleet Lease		0.00	0.00	260,000.00		
01-12-00-520673	EQUIPMENT REPAIRS	17,515.30	20,728.68	8,855.31	25,000.00	20,000.00	-5,000.00 -20.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	Equipment repairs		0.00	0.00	20,000.00		
01-12-00-520675	MOWER REPAIRS	11,832.59	9,344.19	13,863.88	15,000.00	15,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	Misc		0.00	0.00	15,000.00		
01-12-00-520691	TRUCK REPAIRS	25,843.73	44,789.17	35,657.16	40,000.00	40,000.00	0.00 0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Truck repairs	0.00	0.00	40,000.00			
01-12-00-520692	AUTO REPAIRS	355.37	120.50	473.88	1,000.00	1,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc	0.00	0.00	1,000.00			
01-12-00-520693	RADIO REPAIRS	0.00	0.00	0.00	800.00	0.00	-800.00 -100.00%
01-12-00-520694	TRAFFIC SIGNAL MAINT.	2,156.04	2,695.05	1,078.02	2,500.00	2,500.00	0.00 0.00%
01-12-00-520695	LAKE CONSULTANT/IMPROVEN	85,476.56	146,073.00	59,342.07	80,000.00	80,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Invasive weed treatment	1.00	0.00	0.00			
2024-2025	Regular Annual Consultant Work	0.00	0.00	80,000.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		514,827.32	742,387.32	399,868.55	830,940.00	1,067,895.00	236,955.00 28.52%
SubAccount: 530 - COMMODITIES							
01-12-00-530107	LAND IMPROVEMENT MATERI/	9,500.00	14,607.48	0.00	0.00	10,000.00	10,000.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc land improvement materials	0.00	0.00	10,000.00			
01-12-00-530116	AUTO PARTS & REPAIRS	937.95	4,308.93	198.47	800.00	800.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Auto misc parts	0.00	0.00	800.00			
01-12-00-530227	EXPENDABLE TOOL & SHOP SU	12,276.73	19,646.95	16,439.86	15,000.00	20,000.00	5,000.00 33.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	General landscape tools and supplies	0.00	0.00	2,000.00			
2024-2025	Grounds Crew trailer tools	0.00	0.00	2,000.00			
2024-2025	Misc tools and supplies	0.00	0.00	16,000.00			
01-12-00-530228	MECHANIC TOOLS/SUPPLIES	4,211.30	10,067.47	4,110.59	10,000.00	8,000.00	-2,000.00 -20.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc mechanic tools and supplies	0.00	0.00	8,000.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
01-12-00-530260	GAS & DIESEL FUEL	76,060.56	87,350.85	61,015.10	80,000.00	90,000.00	10,000.00	12.50%
01-12-00-530317	LUBRICANTS & MOTOR OIL	3,576.70	1,319.05	153.79	5,000.00	3,500.00	-1,500.00	-30.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc		0.00	0.00	3,500.00			
01-12-00-530318	SAFETY EQUIPMENT	13,924.25	16,747.47	8,172.57	8,000.00	15,000.00	7,000.00	87.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Chainsaw chaps and helmets		0.00	0.00	2,000.00			
2024-2025	Misc		0.00	0.00	8,000.00			
2024-2025	safety clothing		0.00	0.00	5,000.00			
01-12-00-530335	STATE INSPECTION & LICENSIN	1,437.20	1,809.90	3,919.00	2,000.00	4,000.00	2,000.00	100.00%
01-12-00-530353	CUSTODIAL SUPPLIES	8,853.85	8,020.37	8,260.65	10,000.00	10,000.00	0.00	0.00%
01-12-00-530354	BULB RECYCLING PROGRAM	200.51	0.00	0.00	500.00	500.00	0.00	0.00%
01-12-00-530425	COFFEE	483.76	52.21	326.74	1,300.00	1,000.00	-300.00	-23.08%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	COFFEE/TEA		0.00	0.00	1,000.00			
01-12-00-530553	OFFICE SUPPLIES	12,150.85	4,487.59	4,353.47	6,000.00	6,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc		0.00	0.00	6,000.00			
01-12-00-530620	HOLIDAY DECORATIONS	1,687.03	3,463.83	3,993.81	5,000.00	5,200.00	200.00	4.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Float for parade		0.00	0.00	1,000.00			
2024-2025	Holiday lights		0.00	0.00	2,600.00			
2024-2025	Luminary		0.00	0.00	800.00			
2024-2025	Spring fall decor		0.00	0.00	800.00			
01-12-00-530625	SNOW & ICE CONTROL	12,384.93	5,735.34	2,719.82	12,000.00	10,000.00	-2,000.00	-16.67%
01-12-00-530630	PARK SIGNAGE	11,013.35	10,228.38	5,063.68	10,000.00	10,000.00	0.00	0.00%
01-12-00-530665	TIRES & TUBES	8,947.37	6,501.84	2,737.73	10,000.00	10,000.00	0.00	0.00%
01-12-00-530667	ELECTRIC/LIGHTING SUPPLIES	6,575.44	12,489.67	212.64	2,000.00	2,000.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	2,000.00			
01-12-00-530668	PAINT SUPPLIES	3,023.54	2,883.26	2,533.22	5,000.00	3,000.00	-2,000.00 -40.00%
01-12-00-530669	SIGN MATERIALS	4,394.78	6,239.56	1,454.94	9,650.00	8,250.00	-1,400.00 -14.51%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Emergency exit diagrams-frames and print	1.00	2,000.00	2,000.00			
2024-2025	TRC patio area sign	1.00	250.00	250.00			
2024-2025	Wood material for park signs	0.00	0.00	6,000.00			
01-12-00-530670	PICNIC TABLE REPAIR MATERIA	2,442.37	5,251.05	3,055.51	15,000.00	6,000.00	-9,000.00 -60.00%
01-12-00-530672	FASTENERS	997.98	932.87	624.03	2,500.00	1,500.00	-1,000.00 -40.00%
01-12-00-530673	EQUIPMENT REPAIR PARTS	6,261.43	7,495.42	4,632.39	10,000.00	6,000.00	-4,000.00 -40.00%
01-12-00-530674	BOAT EQUIPMENT/SERVICE/RE	1,764.40	1,254.41	1,183.13	2,000.00	2,000.00	0.00 0.00%
01-12-00-530675	MOWER REPAIR PARTS	6,237.51	15,448.48	4,117.51	10,000.00	7,000.00	-3,000.00 -30.00%
01-12-00-530691	TRUCK REPAIR PARTS	6,086.91	8,181.30	3,578.05	7,000.00	5,000.00	-2,000.00 -28.57%
01-12-00-530693	RADIOS/COMMUNICATION EQ	39.88	0.00	202.45	1,000.00	500.00	-500.00 -50.00%
01-12-00-530694	UNIFORMS	2,360.92	5,300.63	4,531.60	6,000.00	6,000.00	0.00 0.00%
01-12-00-530695	SEED/FERTILIZER	8,579.56	12,897.99	8,190.72	20,000.00	10,000.00	-10,000.00 -50.00%
01-12-00-530696	FERTILIZER/WEED CONTROL	8,285.37	19,572.68	11,326.79	20,000.00	18,000.00	-2,000.00 -10.00%
01-12-00-530697	IRRIGATION REPAIRS	4,427.45	39,522.21	7,224.14	10,000.00	9,000.00	-1,000.00 -10.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc irrigation work	0.00	0.00	9,000.00			
Total SubAccount: 530 - COMMODITIES:		239,123.88	331,817.19	174,332.40	295,750.00	288,250.00	-7,500.00 -2.54%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
01-12-00-550106	BUILDING/STERNES	94.42	10,533.49	230.56	1,000.00	500.00	-500.00 -50.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	500.00			
01-12-00-550151	BUILDING/WOODSCREEK	1,624.86	656.47	1,195.93	2,000.00	2,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	2,000.00			
01-12-00-550152	BUILDING/MAIN BEACH	18,584.34	11,623.36	5,888.34	11,500.00	10,700.00	-800.00 -6.96%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Exterior wayfinding signs replace peeling on	1.00	1,200.00	1,200.00			
2024-2025	Misc Maintenance	0.00	0.00	8,000.00			
2024-2025	Window graphics	1.00	1,500.00	1,500.00			
01-12-00-550153	BUILDING/GARAGE	4,144.81	9,227.26	1,051.09	10,000.00	5,000.00	-5,000.00 -50.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	5,000.00			
01-12-00-550154	BUILDING/WEST	3,369.79	2,414.58	1,551.03	3,500.00	2,000.00	-1,500.00 -42.86%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	2,000.00			
01-12-00-550155	BUILDING/V.A.	16,661.13	5,210.05	4,704.45	4,000.00	4,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	4,000.00			
01-12-00-550156	BUILDING/FARM	1,782.33	1,502.41	736.64	2,000.00	1,500.00	-500.00 -25.00%
01-12-00-550157	BUILDING/NATURE CENTER	3,993.28	1,167.10	664.25	4,000.00	2,000.00	-2,000.00 -50.00%
01-12-00-550158	BUILDING/SPOERL	1,294.23	194.89	559.90	2,000.00	1,000.00	-1,000.00 -50.00%
01-12-00-550159	BUILDING/ADMINISTRATIVE CE	1,172.53	5,076.23	3,517.35	6,000.00	5,000.00	-1,000.00 -16.67%
01-12-00-550160	BUILDING/ROTARY	1,112.55	2,863.24	1,442.97	4,000.00	3,000.00	-1,000.00 -25.00%
01-12-00-550161	GROUNDS/BEALS	2,241.06	3,291.00	100.67	4,000.00	2,000.00	-2,000.00 -50.00%
01-12-00-550163	GROUNDS/CHRIST	0.00	7.59	0.00	1,000.00	500.00	-500.00 -50.00%
01-12-00-550164	BUILDING/GRAND OAKS	2,592.18	2,231.31	1,033.90	6,000.00	4,000.00	-2,000.00 -33.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc Maintenance	0.00	0.00	4,000.00			
01-12-00-550170	BUILDING/LIPPOLD STORAGE C	360.20	3,994.42	6,957.36	11,000.00	27,000.00	16,000.00 145.45%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Concrete pads	0.00	0.00	12,000.00			
2024-2025	Misc	0.00	0.00	7,000.00			
2024-2025	Storage bin	0.00	0.00	8,000.00			
01-12-00-550171	BUILDING/PALMER HOUSE	1,174.85	923.13	90.76	1,500.00	800.00	-700.00 -46.67%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
01-12-00-550172	BUILDING/BONCOSKY COMPLE	6,421.98	-814.48	9,034.09	13,500.00	18,000.00	4,500.00	33.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc Maintenance		0.00	0.00	5,000.00			
2024-2025	outfield fence repairs		1.00	6,000.00	6,000.00			
2024-2025	two warning tracks (green & red)		2.00	3,500.00	7,000.00			
01-12-00-550173	BUILDING/POLICE HEADQUART	0.00	74.95	29.98	1,500.00	500.00	-1,000.00	-66.67%
01-12-00-550176	BUILDING/SHAMROCK HILLS	551.05	1,954.96	562.08	5,000.00	1,000.00	-4,000.00	-80.00%
01-12-00-550556	GROUNDS/MAIN	17,752.58	64,065.85	15,570.10	79,500.00	55,500.00	-24,000.00	-30.19%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Annuals		0.00	0.00	3,000.00			
2024-2025	General grounds		0.00	0.00	15,000.00			
2024-2025	Hardwood mulch		0.00	0.00	1,500.00			
2024-2025	Main Beach monument sign landscape enha		0.00	0.00	30,000.00			
2024-2025	Perennials and shrubs		0.00	0.00	3,000.00			
2024-2025	Sand		0.00	0.00	3,000.00			
01-12-00-550557	GROUNDS/WEST	2,171.11	3,837.56	1,041.79	19,500.00	15,500.00	-4,000.00	-20.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Annuals		0.00	0.00	500.00			
2024-2025	Hardwood mulch		0.00	0.00	1,000.00			
2024-2025	Landscape perennials and shrubs		0.00	0.00	2,000.00			
2024-2025	Misc grounds		0.00	0.00	5,000.00			
2024-2025	Playground mulch		0.00	0.00	4,000.00			
2024-2025	Sand		0.00	0.00	3,000.00			
01-12-00-550558	GROUNDS/V.A.	25,651.86	28,008.82	31,069.38	117,100.00	91,900.00	-25,200.00	-21.52%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	2 drinking fountains		0.00	0.00	10,000.00			
2024-2025	Composite bench		0.00	0.00	2,500.00			
2024-2025	Fishing Pier		0.00	0.00	35,000.00			
2024-2025	Frank Repp Field Equipment		0.00	0.00	3,000.00			
2024-2025	Frank Repp Infield Supplies		0.00	0.00	6,000.00			
2024-2025	Gravel and screenings		0.00	0.00	2,000.00			
2024-2025	Landscape planting playground		0.00	0.00	8,000.00			
2024-2025	Misc general		0.00	0.00	5,000.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Stairs by Nature Center		0.00	0.00	10,000.00			
2024-2025	VA misc signs - landscape enhancements		0.00	0.00	7,700.00			
2024-2025	VA splash pad		0.00	0.00	1,500.00			
2024-2025	View street gravel		0.00	0.00	1,200.00			
01-12-00-550559	NEIGHBORHOOD PARKS--NORT	20,934.39	16,377.20	18,110.55	39,500.00	31,500.00	-8,000.00	-20.25%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Admin anuuals and perennials		0.00	0.00	1,500.00			
2024-2025	Asbury sign		0.00	0.00	2,000.00			
2024-2025	Cress Creek sign beds		0.00	0.00	2,000.00			
2024-2025	Garbage can lids north parks		0.00	0.00	5,000.00			
2024-2025	Ladd signs		0.00	0.00	4,000.00			
2024-2025	Misc general		0.00	0.00	5,000.00			
2024-2025	Mulch for planting beds		0.00	0.00	2,000.00			
2024-2025	Mulch for playgrounds		0.00	0.00	5,000.00			
2024-2025	Snow fencing		0.00	0.00	3,000.00			
2024-2025	Woodland est volleyball sand		0.00	0.00	2,000.00			
01-12-00-550560	GROUNDS/FARM	2,309.13	2,920.38	1,118.75	4,000.00	2,000.00	-2,000.00	-50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc Maintenance		0.00	0.00	2,000.00			
01-12-00-550561	TRAIL MAINTENANCE	9,251.56	0.00	0.00	10,000.00	5,000.00	-5,000.00	-50.00%
01-12-00-550566	GROUNDS/STERNES	666.27	5,949.76	615.67	4,000.00	7,500.00	3,500.00	87.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Contractual burn unit		0.00	0.00	6,500.00			
2024-2025	Misc		0.00	0.00	1,000.00			
01-12-00-550571	GROUNDS/LIPPOLD	27,260.62	28,405.25	12,707.29	107,550.00	28,000.00	-79,550.00	-73.97%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Drinking fountain		0.00	0.00	5,000.00			
2024-2025	Gravel		0.00	0.00	3,000.00			
2024-2025	Gravel Boncosky		0.00	0.00	3,000.00			
2024-2025	Limestone for paths		0.00	0.00	5,000.00			
2024-2025	Lippold shrubs and perenials		0.00	0.00	2,000.00			
2024-2025	Misc		0.00	0.00	5,000.00			
2024-2025	Playground mulch		0.00	0.00	3,000.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Volleyball sand		0.00	0.00	2,000.00			
01-12-00-550573	GROUNDS/SUND BALLFIELD CC	60.94	158.75	615.54	2,000.00	20,000.00	18,000.00	900.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Infields		2.00	9,000.00	18,000.00			
2024-2025	Misc		0.00	0.00	2,000.00			
01-12-00-550574	GROUNDS/SOCCER FIELDS	598.73	4,012.48	563.64	5,000.00	2,000.00	-3,000.00	-60.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc Maintenance		0.00	0.00	2,000.00			
01-12-00-550661	GROUNDS/SPOERL	654.95	1,225.40	3,048.20	11,400.00	14,000.00	2,600.00	22.81%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Miscellaneous		0.00	0.00	1,000.00			
2024-2025	Regrading/seeding pathway up to courts		1.00	8,000.00	8,000.00			
2024-2025	Replace 2 benches at playground		0.00	0.00	5,000.00			
01-12-00-550664	NEIGHBORHOOD PARKS--SOUT	22,646.87	26,610.48	25,377.94	30,500.00	76,000.00	45,500.00	149.18%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Cans and lids		0.00	0.00	5,000.00			
2024-2025	Indian Prairie signs		0.00	0.00	2,000.00			
2024-2025	Misc		0.00	0.00	8,000.00			
2024-2025	Naoki Landscape signs		0.00	0.00	6,000.00			
2024-2025	New roof Indian Prairie building		0.00	0.00	30,000.00			
2024-2025	Playground mulch		0.00	0.00	15,000.00			
2024-2025	Repair outdoor building overhang		1.00	5,000.00	5,000.00			
2024-2025	Snowfencing		0.00	0.00	3,000.00			
2024-2025	Sterling Meadows sign		0.00	0.00	2,000.00			
01-12-00-550665	GROUNDS/FETZNER	4,005.95	5,308.50	1,750.00	14,500.00	12,500.00	-2,000.00	-13.79%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Landscape sign updates		0.00	0.00	4,000.00			
2024-2025	Misc		0.00	0.00	1,000.00			
2024-2025	RES year 4 of 4		0.00	0.00	7,500.00			
01-12-00-550666	GROUNDS/FOUR COLONIES	859.25	6,468.76	1,293.70	4,200.00	2,200.00	-2,000.00	-47.62%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
2024-2025							
01-12-00-550667	4,230.56	3,538.95	1,552.68	7,500.00	44,500.00	37,000.00	493.33%
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
2024-2025							
2024-2025							
2024-2025							
2024-2025							
2024-2025							
01-12-00-550668	267.84	0.00	23.97	2,000.00	800.00	-1,200.00	-60.00%
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
01-12-00-550669	9,013.70	96,682.71	1,018.66	4,500.00	800.00	-3,700.00	-82.22%
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
01-12-00-550670	511.84	10,189.58	475.85	2,000.00	3,000.00	1,000.00	50.00%
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
01-12-00-550671	1,083.60	1,966.70	642.85	3,600.00	2,100.00	-1,500.00	-41.67%
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
2024-2025							
2024-2025							
01-12-00-550672	1,173.59	2,130.66	0.00	2,700.00	800.00	-1,900.00	-70.37%
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
01-12-00-550674	GROUNDS/GRAND OAKS	471.91	479.36	789.51	5,000.00	4,000.00	-1,000.00	-20.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Grand Oaks sign landscape		0.00	0.00	3,000.00			
2024-2025	Misc Maintenance		0.00	0.00	1,000.00			
01-12-00-550675	GROUNDS/OAK HOLLOW	0.00	0.00	0.00	1,000.00	200.00	-800.00	-80.00%
01-12-00-550676	GROUNDS/SHAMROCK HILLS	4,219.50	4,888.00	2,465.00	7,000.00	2,000.00	-5,000.00	-71.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc Maintenance		0.00	0.00	2,000.00			
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		222,972.34	375,357.11	159,202.42	577,550.00	512,300.00	-65,250.00	-11.30%
SubAccount: 570 - OTHER EXPENSES								
01-12-00-570024	MEMORIALS	12,016.03	24,279.00	15,636.73	12,000.00	16,000.00	4,000.00	33.33%
01-12-00-570030	EQUIPMENT PURCHASE	63,625.44	215,520.78	55,868.84	200,802.00	206,500.00	5,698.00	2.84%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	62inch mower		0.00	0.00	41,000.00			
2024-2025	Bed edger		0.00	0.00	6,000.00			
2024-2025	Dozer blade		0.00	0.00	3,000.00			
2024-2025	Dump trailer		0.00	0.00	18,000.00			
2024-2025	Finish flail mower		0.00	0.00	8,500.00			
2024-2025	Hay wagon		0.00	0.00	30,000.00			
2024-2025	Loader grapple bucket		0.00	0.00	8,000.00			
2024-2025	Mini skidsteer		0.00	0.00	42,000.00			
2024-2025	Misc equipment		0.00	0.00	12,000.00			
2024-2025	Pull behind mower		0.00	0.00	10,000.00			
2024-2025	Stand on Aerator		0.00	0.00	18,000.00			
2024-2025	Woodsdeck		0.00	0.00	10,000.00			
01-12-00-570060	LAKE STOCK	0.00	14,349.30	14,986.75	15,000.00	15,000.00	0.00	0.00%
01-12-00-570800	VANDALISM REPAIR	916.21	237.25	6,741.55	350.00	350.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		76,557.68	254,386.33	93,233.87	228,152.00	237,850.00	9,698.00	4.25%
Total Expense:		1,733,024.92	2,488,353.82	1,458,389.24	2,899,764.00	3,057,399.00	157,635.00	5.44%
Total Center: 12 - PARK MAINTENANCE:		-1,680,509.09	-2,395,594.22	-1,378,617.24	-2,814,624.00	-2,946,184.00	-131,560.00	4.67%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Center: 13 - PARK DEVELOPMENT								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-13-00-440285	BLD DEVELOPER CONTRIBUTIO	0.00	858,889.80	0.00	600,000.00	600,000.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		0.00	858,889.80	0.00	600,000.00	600,000.00	0.00	0.00%
Total Revenue:		0.00	858,889.80	0.00	600,000.00	600,000.00	0.00	0.00%
Expense								
SubAccount: 570 - OTHER EXPENSES								
01-13-00-570029	NEIGHBORHOOD PARK IMPRO'	166,933.40	208,146.61	8,366.39	400,000.00	130,000.00	-270,000.00	-67.50%
Total SubAccount: 570 - OTHER EXPENSES:		166,933.40	208,146.61	8,366.39	400,000.00	130,000.00	-270,000.00	-67.50%
Total Expense:		166,933.40	208,146.61	8,366.39	400,000.00	130,000.00	-270,000.00	-67.50%
Total Center: 13 - PARK DEVELOPMENT:		-166,933.40	650,743.19	-8,366.39	200,000.00	470,000.00	270,000.00	135.00%
Center: 14 - POLICE								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-14-00-440017	GRANTS	2,676.86	2,160.00	0.00	25,000.00	10,000.00	-15,000.00	-60.00%
Total SubAccount: 440 - OPERATIONS INCOME:		2,686.86	2,165.00	0.00	26,000.00	11,000.00	-15,000.00	-57.69%
Total Revenue:		2,686.86	2,165.00	0.00	26,000.00	11,000.00	-15,000.00	-57.69%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-14-00-510008	CLERICAL-PART TIME	8,966.04	9,839.18	7,614.13	10,718.00	10,718.00	0.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		8,966.04	9,839.18	7,614.13	10,718.00	10,718.00	0.00	0.00%
Total Expense:		8,966.04	9,839.18	7,614.13	10,718.00	10,718.00	0.00	0.00%
01-14-00-440021	REIMBURSEMENT	10.00	5.00	0.00	0.00	0.00	0.00	0.00%
01-14-00-440034	SPECIAL DUTY PATROL FEE	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		2,686.86	2,165.00	0.00	26,000.00	11,000.00	-15,000.00	-57.69%
Total Revenue:		2,686.86	2,165.00	0.00	26,000.00	11,000.00	-15,000.00	-57.69%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-14-00-510074	PARK POLICE CHIEF	31,800.21	30,220.45	23,066.77	31,733.00	33,622.00	1,889.00	5.95%
Total SubAccount: 510 - SALARIES & WAGES:		31,800.21	30,220.45	23,066.77	31,733.00	33,622.00	1,889.00	5.95%
Total Expense:		31,800.21	30,220.45	23,066.77	31,733.00	33,622.00	1,889.00	5.95%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Budget Detail	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
	Budget Code		Units	Price	Amount			
	2024-2025		Park Police Chief	0.00	0.00	33,622.00		
01-14-00-510075	P.T. POLICE	54,233.37	52,593.83	37,895.29	88,895.00	55,000.00	-33,895.00	-38.13%
01-14-00-510076	F.T. POLICE	0.00	20,913.17	17,582.61	25,448.00	25,731.00	283.00	1.11%
01-14-00-510134	PARK POLICE SPECIAL DUTY	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
Total SubAccount: 510 - SALARIES & WAGES:		94,999.62	113,566.63	86,158.80	158,794.00	125,071.00	-33,723.00	-21.24%
SubAccount: 520 - CONTRACTUAL SERVICES								
01-14-00-520209	COMMUNICATION	2,482.68	2,097.84	1,879.06	3,000.00	2,500.00	-500.00	-16.67%
01-14-00-520225	EDUCATION/SEMINARS	89.00	8,547.60	596.60	5,000.00	2,000.00	-3,000.00	-60.00%
01-14-00-520227	PHYSICAL EXAMINATIONS	540.00	570.00	1,330.00	800.00	1,500.00	700.00	87.50%
01-14-00-520290	DISPATCH FEE	23,603.20	24,365.04	17,245.29	25,000.00	25,000.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		26,714.88	35,580.48	21,050.95	33,800.00	31,000.00	-2,800.00	-8.28%
SubAccount: 530 - COMMODITIES								
01-14-00-530553	OFFICE SUPPLIES	783.58	1,199.87	417.57	3,000.00	500.00	-2,500.00	-83.33%
Total SubAccount: 530 - COMMODITIES:		783.58	1,199.87	417.57	3,000.00	500.00	-2,500.00	-83.33%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
01-14-00-550600	SECURITY EQUIPMENT	1,573.35	600.00	141.99	3,000.00	500.00	-2,500.00	-83.33%
01-14-00-550601	MISCELLANEOUS SUPPLIES	142.07	145.41	1,049.26	500.00	200.00	-300.00	-60.00%
01-14-00-550602	UNIFORMS	3,688.99	3,109.49	2,997.55	4,500.00	3,500.00	-1,000.00	-22.22%
01-14-00-550603	MEMBERSHIP & TRAINING	3,534.90	5,923.35	2,974.45	10,000.00	5,000.00	-5,000.00	-50.00%
01-14-00-550605	COMMUNICATION EQUIPMENT	1,980.00	2,160.00	1,970.00	4,000.00	2,000.00	-2,000.00	-50.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		10,919.31	11,938.25	9,133.25	22,000.00	11,200.00	-10,800.00	-49.09%
SubAccount: 560 - MAINTENANCE & REPAIRS								
01-14-00-560604	COMMUNICATION EQUIPMENT	0.00	105.95	0.00	700.00	0.00	-700.00	-100.00%
01-14-00-560607	SNOWMOBILE/ATV REPAIRS	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		0.00	105.95	0.00	1,700.00	0.00	-1,700.00	-100.00%

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Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 570 - OTHER EXPENSES								
01-14-00-570030	EQUIPMENT PURCHASE	1,925.80	194.89	11,433.65	55,000.00	11,000.00	-44,000.00	-80.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Body Cameras	0.00	0.00	10,000.00				
2024-2025	Misc	0.00	0.00	1,000.00				
Total SubAccount: 570 - OTHER EXPENSES:		1,925.80	194.89	11,433.65	55,000.00	11,000.00	-44,000.00	-80.00%
Total Expense:		135,343.19	162,586.07	128,194.22	274,294.00	178,771.00	-95,523.00	-34.83%
Total Center: 14 - POLICE:		-132,656.33	-160,421.07	-128,194.22	-248,294.00	-167,771.00	80,523.00	-32.43%
Center: 23 - FACILITY RENTAL OPERATIONS								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-23-00-440051	RENTAL OF FACILITIES	87,444.00	103,972.00	105,680.75	159,126.00	160,828.00	1,702.00	1.07%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Grand Oaks	1.00	-23,120.00	-23,120.00				
2024-2025	Main rental events-non wedding	1.00	-25,988.00	-25,988.00				
2024-2025	Oakwoods	1.00	-3,000.00	-3,000.00				
2024-2025	Rotary	1.00	-31,094.00	-31,094.00				
2024-2025	Spoerl	1.00	-7,010.00	-7,010.00				
2024-2025	Weddings at Main	1.00	-44,000.00	-44,000.00				
2024-2025	West	1.00	-20,556.00	-20,556.00				
2024-2025	Woods creek	1.00	-6,060.00	-6,060.00				
01-23-00-440210	BAR/BEVERAGE INCOME	0.00	1,495.00	40,477.00	50,900.00	69,988.00	19,088.00	37.50%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Bar income	1.00	-69,988.00	-69,988.00				
01-23-00-440220	LINEN INCOME	9,671.50	13,168.50	13,248.00	17,820.00	15,750.00	-2,070.00	-11.62%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Linen rental	30.00	-525.00	-15,750.00				
01-23-00-440230	GRATUITY	0.00	104.05	6,141.15	9,900.00	13,997.60	4,097.60	41.39%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Gratuity	1.00	-13,997.60	-13,997.60				

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
01-23-00-440645	SPECIAL EVENTS	515.00	1,375.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		97,630.50	120,114.55	165,546.90	237,746.00	260,563.60	22,817.60	9.60%
SubAccount: 490 - MERCHANDISE								
01-23-00-490589	SALES TAX	0.00	32.55	2,212.03	3,837.00	5,424.07	1,587.07	41.36%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Sales Tax on alcohol		1.00	-5,424.07	-5,424.07			
Total SubAccount: 490 - MERCHANDISE:		0.00	32.55	2,212.03	3,837.00	5,424.07	1,587.07	41.36%
Total Revenue:		97,630.50	120,147.10	167,758.93	241,583.00	265,987.67	24,404.67	10.10%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-23-00-510048	PART-TIME STAFF	10,302.04	13,904.54	21,694.93	48,717.00	43,950.00	-4,767.00	-9.79%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Facility Attendants		960.00	16.25	15,600.00			
2024-2025	Facility Rental Assistant		1,250.00	18.00	22,500.00			
2024-2025	Main Beach Attendants		360.00	16.25	5,850.00			
01-23-00-510051	BEER SALES	477.09	987.33	2,252.25	12,240.00	2,520.00	-9,720.00	-79.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Bartenders		180.00	14.00	2,520.00			
01-23-00-510058	PART TIME MAINTENANCE	5,551.50	16,820.55	12,425.10	23,200.00	24,337.50	1,137.50	4.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Day time Custodian-2024-2025		1,475.00	16.50	24,337.50			
01-23-00-510210	GRATUITY	0.00	104.05	6,139.15	0.00	13,997.60	13,997.60	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		16,330.63	31,816.47	42,511.43	84,157.00	84,805.10	648.10	0.77%
SubAccount: 520 - CONTRACTUAL SERVICES								
01-23-00-520238	LICENSES	1,581.09	1,589.17	1,552.88	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	License		1.00	1,500.00	1,500.00			
01-23-00-520260	LINEN EXPENSE	5,122.30	8,421.48	9,221.41	12,210.00	8,373.60	-3,836.40	-31.42%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Budget Detail	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
						2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
	Budget Code			Units	Price	Amount			
	2024-2025	Linen		30.00	279.12	8,373.60			
Total SubAccount: 520 - CONTRACTUAL SERVICES:			6,703.39	10,010.65	10,774.29	13,710.00	9,873.60	-3,836.40	-27.98%
SubAccount: 530 - COMMODITIES									
01-23-00-530015		PRODUCT-POP & NON-ALCOH	0.00	955.67	462.40	0.00	1,000.00	1,000.00	0.00%
01-23-00-530016		PRODUCT - BEER & ALCOHOL	0.00	2,565.23	9,109.49	24,750.00	14,685.00	-10,065.00	-40.67%
	Budget Detail	Description		Units	Price	Amount			
	Budget Code								
	2024-2025	Beer/alcohol		0.00	0.00	14,685.00			
01-23-00-530250		MISCELLANEOUS SUPPLIES	175.98	547.74	2,442.82	3,500.00	3,500.00	0.00	0.00%
	Budget Detail	Description		Units	Price	Amount			
	Budget Code								
	2024-2025	Incidental purchases		0.00	0.00	3,500.00			
01-23-00-530645		SPECIAL EVENTS	0.00	250.00	0.00	0.00	392.00	392.00	0.00%
01-23-00-530735		SALES TAX	0.00	0.00	3,161.00	3,837.00	5,424.07	1,587.07	41.36%
	Budget Detail	Description		Units	Price	Amount			
	Budget Code								
	2024-2025	Sales Tax on alcohol		1.00	5,424.07	5,424.07			
Total SubAccount: 530 - COMMODITIES:			175.98	4,318.64	15,175.71	32,087.00	25,001.07	-7,085.93	-22.08%
SubAccount: 570 - OTHER EXPENSES									
01-23-00-570028		FURNITURE/FIXTURES	5,558.68	562.78	4,303.60	8,500.00	6,500.00	-2,000.00	-23.53%
	Budget Detail	Description		Units	Price	Amount			
	Budget Code								
	2024-2025	Bar glasses/mats equipment		0.00	0.00	3,250.00			
	2024-2025	Round table/high boy replacement-Main Be		0.00	0.00	3,250.00			
01-23-00-570677		TRAVELING EXPENSE	83.66	93.03	157.27	0.00	0.00	0.00	0.00%
01-23-00-570960		CASH OVER/SHORT	0.00	0.00	-8.00	0.00	0.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:			5,642.34	655.81	4,452.87	8,500.00	6,500.00	-2,000.00	-23.53%
Total Expense:			28,852.34	46,801.57	72,914.30	138,454.00	126,179.77	-12,274.23	-8.87%
Total Center: 23 - FACILITY RENTAL OPERATIONS:			68,778.16	73,345.53	94,844.63	103,129.00	139,807.90	36,678.90	35.57%
Total Fund: 01 - CORPORATE:			-551,970.98	-299,973.24	1,422,096.99	-2,416,089.50	-1,168,142.10	1,247,947.40	-51.65%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...			2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 10 - LAKE USAGE DECALS							
Center: 11 - ADMINISTRATION							
Revenue							
420 - USER FEES		0.00	0.00	0.00	74,000.00	74,000.00	0.00%
Total Revenue:		0.00	0.00	0.00	74,000.00	74,000.00	0.00%
Expense							
520 - CONTRACTUAL SERVICES		0.00	0.00	0.00	43,585.00	43,585.00	0.00%
530 - COMMODITIES		0.00	0.00	0.00	700.00	700.00	0.00%
570 - OTHER EXPENSES		0.00	0.00	0.00	29,715.00	29,715.00	0.00%
Total Expense:		0.00	0.00	0.00	74,000.00	74,000.00	0.00%
Total Center: 11 - ADMINISTRATION:		0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 10 - LAKE USAGE DECALS:		0.00	0.00	0.00	0.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number	2023-2024 YTD Activity Through Jan	Parent Budget 2023-2024	Comparison 1 Budget 2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%	Account Detail		
						2023-2024	2024-2025	%
Fund: 10 - LAKE USAGE DECALS								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 420 - USER FEES								
10-11-00-420526	BOAT DECAL NON-MOTORIZED	0.00	0.00	0.00	0.00	14,000.00	14,000.00	0.00%
10-11-00-420528	BOAT DECAL 40 - 99 HP	0.00	0.00	0.00	0.00	60,000.00	60,000.00	0.00%
Total SubAccount: 420 - USER FEES:		0.00	0.00	0.00	0.00	74,000.00	74,000.00	0.00%
Total Revenue:		0.00	0.00	0.00	0.00	74,000.00	74,000.00	0.00%
Expense								
SubAccount: 520 - CONTRACTUAL SERVICES								
10-11-00-520532	BOAT DECALS CONTRACTUAL	0.00	0.00	0.00	0.00	38,000.00	38,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Lakewood - lake safety patrol	0.00	0.00	38,000.00				
10-11-00-520574	POSTAGE	0.00	0.00	0.00	0.00	585.00	585.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Mailings	0.00	0.00	585.00				
10-11-00-520695	LAKE MGMT / IMPROVEMENTS	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Hey & Assoc lake ecology work	0.00	0.00	5,000.00				
Total SubAccount: 520 - CONTRACTUAL SERVICES:		0.00	0.00	0.00	0.00	43,585.00	43,585.00	0.00%
SubAccount: 530 - COMMODITIES								
10-11-00-530532	BOAT DECALS SUPPLIES	0.00	0.00	0.00	0.00	700.00	700.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Boat decal stickers	0.00	0.00	600.00				
2024-2025	Copies	0.00	0.00	100.00				
Total SubAccount: 530 - COMMODITIES:		0.00	0.00	0.00	0.00	700.00	700.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2023-2024 YTD Activity Through Jan	Parent Budget 2023-2024	Comparison 1 Budget 2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
SubAccount: 570 - OTHER EXPENSES					
10-11-00-570959	OPERATING TRANSFER OUT	0.00	0.00	0.00	0.00%
Budget Detail					
Budget Code	Description	Units	Price	Amount	
2024-2025	Harvester employee transfer	0.00	0.00	24,215.00	
2024-2025	Harvester transfer	0.00	0.00	5,500.00	
Total SubAccount: 570 - OTHER EXPENSES:		0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00%
Total Center: 11 - ADMINISTRATION:		0.00	0.00	0.00	0.00%
Total Fund: 10 - LAKE USAGE DECALS:		0.00	0.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 11 - AQUATIC							
Center: 00 - GENERAL							
Expense							
520 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Center: 00 - GENERAL:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Center: 11 - ADMINISTRATION							
Revenue							
420 - USER FEES	56,637.54	63,064.57	39,753.03	57,795.00	63,050.00	5,255.00	9.09%
430 - PROGRAM REVENUE	27,296.50	36,846.50	35,509.25	36,905.00	45,710.00	8,805.00	23.86%
440 - OPERATIONS INCOME	3,164.00	1,775.00	3,096.30	10,370.00	11,310.00	940.00	9.06%
Total Revenue:	87,098.04	101,686.07	78,358.58	105,070.00	120,070.00	15,000.00	14.28%
Expense							
501 - PROGRAM SALARIES & WAGES	14,536.42	23,614.71	17,156.12	29,068.00	25,117.50	-3,950.50	-13.59%
502 - PROGRAM CONTRACTUAL SERVICES	0.00	4,737.43	2,173.00	7,075.00	7,374.50	299.50	4.23%
503 - PROGRAM COMMODITIES	3,093.47	4,372.72	1,427.69	6,862.00	3,882.00	-2,980.00	-43.43%
510 - SALARIES & WAGES	57,283.31	63,678.83	53,271.41	82,906.00	85,713.00	2,807.00	3.39%
520 - CONTRACTUAL SERVICES	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
530 - COMMODITIES	18,480.17	50,570.22	20,839.15	38,274.00	66,537.00	28,263.00	73.84%
560 - MAINTENANCE & REPAIRS	0.00	0.00	236.88	1,000.00	2,750.00	1,750.00	175.00%
570 - OTHER EXPENSES	9,638.78	10,624.49	628.84	9,940.00	18,665.00	8,725.00	87.78%
Total Expense:	113,032.15	157,598.40	95,733.09	175,125.00	210,039.00	34,914.00	19.94%
Total Center: 11 - ADMINISTRATION:	-25,934.11	-55,912.33	-17,374.51	-70,055.00	-89,969.00	-19,914.00	28.43%
Center: 21 - MAIN BEACH							
Revenue							
420 - USER FEES	160,365.26	159,844.50	200,767.50	162,930.00	189,010.00	26,080.00	16.01%
440 - OPERATIONS INCOME	0.00	0.00	5.00	0.00	1,000.00	1,000.00	0.00%
Total Revenue:	160,365.26	159,844.50	200,772.50	162,930.00	190,010.00	27,080.00	16.62%
Expense							
510 - SALARIES & WAGES	137,344.50	196,753.22	210,006.30	199,512.50	214,987.50	15,475.00	7.76%
520 - CONTRACTUAL SERVICES	3,111.25	5,712.37	4,607.10	4,025.00	4,025.00	0.00	0.00%
530 - COMMODITIES	439.98	0.00	3,940.99	4,225.00	2,825.00	-1,400.00	-33.14%
570 - OTHER EXPENSES	913.85	2,159.05	3,129.47	4,075.00	1,700.00	-2,375.00	-58.28%
Total Expense:	141,809.58	204,624.64	221,683.86	211,837.50	223,537.50	11,700.00	5.52%
Total Center: 21 - MAIN BEACH:	18,555.68	-44,780.14	-20,911.36	-48,907.50	-33,527.50	15,380.00	-31.45%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Center: 22 - WEST BEACH							
Revenue							
420 - USER FEES	5,990.00	6,655.50	7,528.00	5,950.00	6,705.00	755.00	12.69%
Total Revenue:	5,990.00	6,655.50	7,528.00	5,950.00	6,705.00	755.00	12.69%
Expense							
510 - SALARIES & WAGES	21,517.76	26,578.00	29,841.50	27,750.00	28,425.00	675.00	2.43%
520 - CONTRACTUAL SERVICES	622.37	801.50	475.37	1,325.00	1,325.00	0.00	0.00%
530 - COMMODITIES	289.98	0.00	0.00	1,680.00	1,755.00	75.00	4.46%
570 - OTHER EXPENSES	32.61	-4.32	8.00	50.00	50.00	0.00	0.00%
Total Expense:	22,462.72	27,375.18	30,324.87	30,805.00	31,555.00	750.00	2.43%
Total Center: 22 - WEST BEACH:	-16,472.72	-20,719.68	-22,796.87	-24,855.00	-24,850.00	5.00	-0.02%
Total Fund: 11 - AQUATIC:	-23,851.15	-121,412.15	-61,082.74	-143,817.50	-148,346.50	-4,529.00	3.15%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 11 - AQUATIC								
Center: 00 - GENERAL								
Expense								
SubAccount: 520 - CONTRACTUAL SERVICES								
11-00-00-520201	SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-00-00-520202	GIFT CERTIFICATES REDEEMED	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-00-00-520203	EMPLOYEE DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Center: 00 - GENERAL:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 420 - USER FEES								
11-11-00-420266	CARDBOARD BOAT REGATTA A	0.00	8,400.00	0.00	9,000.00	8,500.00	-500.00	-5.56%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Admissions	1,700.00	-5.00	-8,500.00				
11-11-00-420520	BOAT GATE KEYS	44,683.22	41,919.89	29,885.35	36,900.00	42,750.00	5,850.00	15.85%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	ADULTS 18-59 YEARS	350.00	-90.00	-31,500.00				
2024-2025	SENIORS 60 +	250.00	-45.00	-11,250.00				
11-11-00-420521	FISHERMEN'S KEYS	1,260.00	875.00	817.56	525.00	1,050.00	525.00	100.00%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	WEST BEACH	FISHERMAN KEYS - WEST BEACH ONLY						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	FISHERMEN'S KEYS WEST BEACH	30.00	-35.00	-1,050.00				
11-11-00-420525	DRY STORAGE	2,563.97	3,812.68	3,170.12	3,670.00	4,010.00	340.00	9.26%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	DRY STORAGE - SAILBOATS & ROWBOATS	7.00	-160.00	-1,120.00				
2024-2025	KAYAKS, STAND-UP PADDLEBOARDS & CANC	34.00	-85.00	-2,890.00				
11-11-00-420540	N.R. ADULT BEACH PASSES	1,301.00	1,690.00	850.00	850.00	1,020.00	170.00	20.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NR ADULT BEACH PASS	12.00	-85.00	-1,020.00			
11-11-00-420541	N.R. YOUTH BEACH PASSES	697.00	750.00	560.00	1,050.00	720.00	-330.00 -31.43%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NR YOUTH BEACH PASSES	12.00	-60.00	-720.00			
11-11-00-420546	RESIDENT BEACH PASSES	6,132.35	5,617.00	4,470.00	5,800.00	5,000.00	-800.00 -13.79%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	RESIDENT BEACH PASSES	500.00	-10.00	-5,000.00			
Total SubAccount: 420 - USER FEES:		56,637.54	63,064.57	39,753.03	57,795.00	63,050.00	5,255.00 9.09%
SubAccount: 430 - PROGRAM REVENUE							
11-11-00-430152	BOATING SAFETY	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
11-11-00-430165	SAILING INSTRUCTION	2,261.50	4,360.50	4,206.00	3,380.00	7,500.00	4,120.00 121.89%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	NEW PROGRAM	Adding a sailing camp for teens					
2024-2025	Sailing Instructor	Adding another instructor					
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	GROUP SAILING INSTRUCTION	10.00	-170.00	-1,700.00			
2024-2025	PRIVATE SAILING LESSON EXPERIENCED	15.00	-80.00	-1,200.00			
2024-2025	PRIVATE SAILING LESSONS - BEGINNER	20.00	-160.00	-3,200.00			
2024-2025	TEEN SAILING CAMP	8.00	-175.00	-1,400.00			
11-11-00-430266	CARDBOARD BOAT REGATTA	0.00	3,981.00	0.00	4,125.00	3,550.00	-575.00 -13.94%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Beer Sales	DAY OF EVENT SALES					
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	\$5 Beer Tickets	350.00	-5.00	-1,750.00			
2024-2025	\$6 Beer Tickets	300.00	-6.00	-1,800.00			
11-11-00-430337	KAYAK/CANOE LESSONS	0.00	0.00	0.00	50.00	3,080.00	3,030.00 6,060.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Notes							
Budget Code							
2024-2025							
Subject							
TEEN KAYAK CAMP							
Description							
NEW OFFERING							
Budget Detail							
Budget Code							
2024-2025							
Description							
Lake Leisure Camp				10.00	-175.00	-1,750.00	
2024-2025				0.00	0.00	-50.00	
Description							
Scout Merit Badge Boating				16.00	-80.00	-1,280.00	
2024-2025							
Description							
SUP Yoga							
11-11-00-430375	25,035.00	28,505.00	31,303.25	29,350.00	31,580.00	2,230.00	7.60%
Budget Detail							
Budget Code							
2024-2025							
Description							
END OF SUMMER STUDENT SWIM LESSON P				20.00	-5.00	-100.00	
2024-2025				300.00	-60.00	-18,000.00	
Description							
GROUP SWIM LESSONS				12.00	-250.00	-3,000.00	
2024-2025				5.00	-250.00	-1,250.00	
Description							
JR LIFEGUARD CAMP				15.00	-150.00	-2,250.00	
2024-2025				8.00	-60.00	-480.00	
Description							
LIFEGUARD CLASSES				50.00	-130.00	-6,500.00	
2024-2025							
Description							
LIFEGUARD CLASSES FOR NEW HIRES							
2024-2025							
Description							
LIFEGUARD RECERTICATION CLASS							
2024-2025							
Description							
PRIVATE SWIM LESSONS - CLPD SCHEDULE							
Total SubAccount: 430 - PROGRAM REVENUE:	27,296.50	36,846.50	35,509.25	36,905.00	45,710.00	8,805.00	23.86%
SubAccount: 440 - OPERATIONS INCOME							
11-11-00-440021	3,030.00	1,658.00	3,096.30	2,100.00	2,400.00	300.00	14.29%
Budget Detail							
Budget Code							
2024-2025							
Description							
COUNSILMAN-HUNSAKER REIMBURSEMENT				3.00	-800.00	-2,400.00	
11-11-00-440545	0.00	0.00	0.00	7,150.00	7,180.00	30.00	0.42%
Budget Detail							
Budget Code							
2024-2025							
Description							
CARDBOARD BOAT REGATTA				0.00	0.00	-1,750.00	
2024-2025				0.00	0.00	-3,000.00	
Description							
REGISTER BANK REIMBURSEMENT - 4TH OF .				0.00	0.00	-1,900.00	
2024-2025				0.00	0.00	-530.00	
Description							
REGISTER BANK REIMBURSEMENT - MAIN BI							
2024-2025							
Description							
REGISTER BANK REIMBURSEMENT - WEST BI							
11-11-00-440602	134.00	117.00	0.00	1,120.00	1,130.00	10.00	0.89%
Budget Detail							
Budget Code							
2024-2025							
Description							
MEN'S SWIMSUIT				2.00	-30.00	-60.00	
2024-2025				50.00	-20.00	-1,000.00	
Description							
STAFF SWEATSHIRTS REIMBURSEMENT							

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	WOMAN'S SWIM SUIT		2.00	-35.00	-70.00			
11-11-00-440645	SPECIAL EVENTS	0.00	0.00	0.00	0.00	600.00	600.00	0.00%
Budget Notes								
Budget Code	Subject							
2024-2025	TEEN HAWAIIAN LUAU							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Baggo		8.00	-75.00	-600.00			
11-11-00-440730	GIFT CERTIFICATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		3,164.00	1,775.00	3,096.30	10,370.00	11,310.00	940.00	9.06%
Total Revenue:		87,098.04	101,686.07	78,358.58	105,070.00	120,070.00	15,000.00	14.28%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
11-11-00-501165	BOATING-SAILING INSTRUCTIO	1,653.61	2,084.65	2,138.52	2,425.00	3,150.00	725.00	29.90%
Budget Notes								
Budget Code	Subject							
2024-2025	Staff							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BOATING & SAILING INSTRUCTION		90.00	25.00	2,250.00			
2024-2025	BOATING & SAILING PRE/TRAINING/SCHEDL		10.00	15.00	150.00			
2024-2025	SAILING CAMP		30.00	25.00	750.00			
11-11-00-501266	CARDBOARD BOAT REGATTA S.	0.00	5,026.31	0.00	5,000.00	4,625.00	-375.00	-7.50%
Budget Notes								
Budget Code	Subject							
2024-2025	Reimbursement							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	AQUATIC STAFF WAGES		250.00	15.00	3,750.00			
2024-2025	MARKETING WAGES		0.00	0.00	875.00			
11-11-00-501337	KAYAK/CANOE LESSONS SALAR	0.00	0.00	0.00	75.00	275.00	200.00	266.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Lake Leisure Camp Instructors		30.00	16.00	480.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Merit Badge Class Instruction		3.00	15.00	45.00			
2024-2025	SUP Instructor		10.00	-25.00	-250.00			
11-11-00-501375	SWIMMING-INSTRUCTION SAL	12,882.81	16,503.75	15,017.60	21,568.00	16,727.50	-4,840.50	-22.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	ARC LIFEGAURD CLASS INSTRUCTION SALARI		100.00	17.25	1,725.00			
2024-2025	ARC RECERTIFICATION CLASS		10.00	17.25	172.50			
2024-2025	JR LIFEGUARD CAMP SALARIES & WAGES		80.00	15.50	1,240.00			
2024-2025	SUMMER SWIM LESSON PARTY		6.00	15.00	90.00			
2024-2025	SWIM LESSON INSTRUCTION SALARIES & W/		900.00	15.00	13,500.00			
11-11-00-501645	SPECIAL EVENTS SALARIES & W	0.00	0.00	0.00	0.00	340.00	340.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Baggo Staff		20.00	17.00	340.00			
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		14,536.42	23,614.71	17,156.12	29,068.00	25,117.50	-3,950.50	-13.59%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
11-11-00-502152	BOATING SAFETY CONTRACTU	0.00	0.00	0.00	0.00	349.50	349.50	0.00%
Budget Notes								
Budget Code	Subject			Description				
2024-2025	Beach Managers			Beach Manager certification for the personal watercraftt				
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	IDNR Boating Safety Course/License		10.00	34.95	349.50			
11-11-00-502266	CARDBOARD BOAT REGATTA C	0.00	3,996.43	0.00	4,625.00	4,625.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Payment to Foundation		0.00	0.00	4,625.00			
11-11-00-502337	KAYAK/CANOE LESSONS CONTI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-11-00-502375	SWIMMING-INSTRUCTION CON	0.00	741.00	2,173.00	2,450.00	2,400.00	-50.00	-2.04%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	AMERICAN RED CROSS CERTIFICATIONS		30.00	55.00	1,650.00			
2024-2025	AMERICAN RED CROSS RENEWAL CERTIFICA		10.00	55.00	550.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	JR LIFEGUARD CERTIFICATION		10.00	20.00	200.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		0.00	4,737.43	2,173.00	7,075.00	7,374.50	299.50	4.23%
SubAccount: 503 - PROGRAM COMMODITIES								
11-11-00-503165	BOATING-SAILING INSTRUCTIO	0.00	0.00	0.00	1,200.00	1,650.00	450.00	37.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	CLPD LOGO IMPRINT ON SAILS		2.00	200.00	400.00			
2024-2025	DRY BAGS		0.00	0.00	50.00			
2024-2025	MISC REPLACEMENT PARTS/GROMMETS		0.00	0.00	200.00			
2024-2025	MISC SUPPLIES		0.00	0.00	100.00			
2024-2025	SAILBOAT COVERS		3.00	300.00	900.00			
11-11-00-503266	CARDBOARD BOAT REGATTA C	0.00	3,358.26	0.00	3,500.00	0.00	-3,500.00	-100.00%
11-11-00-503375	SWIMMING-INSTRUCTION COM	3,093.47	1,014.46	1,427.69	2,162.00	2,232.00	70.00	3.24%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	END OF SUMMER SWIM LESSON EVENT		20.00	5.00	100.00			
2024-2025	INSTRUCTOR DONUTS		0.00	0.00	100.00			
2024-2025	LIFEGUARD MANUALS		40.00	35.00	1,400.00			
2024-2025	SWIMMING INSTRUCTION SUPPLIES		0.00	0.00	600.00			
2024-2025	TRAINING BANDAGES FOR ARC STUDENTS		1.00	32.00	32.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:		3,093.47	4,372.72	1,427.69	6,862.00	3,882.00	-2,980.00	-43.43%
SubAccount: 510 - SALARIES & WAGES								
11-11-00-510020	PARK SUPERVISOR	3,391.11	2,955.89	2,307.85	3,154.00	3,328.00	174.00	5.52%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Parks Maintenance Supervisor		0.00	0.00	3,328.00			
11-11-00-510028	GROUNDS SUPERVISOR	3,231.36	3,422.73	2,656.74	3,647.00	3,829.00	182.00	4.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Grounds Supervisor		0.00	0.00	3,829.00			
11-11-00-510035	MAINTENANCE STAFF	42,730.41	45,000.14	33,035.38	53,035.00	55,837.00	2,802.00	5.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Crew Leader Mechanic		0.00	0.00	3,122.00			
2024-2025	Ground Crew Leader		0.00	0.00	2,320.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Irrigation/Turf Crew Leader		0.00	0.00	2,600.00			
2024-2025	Laborer b.5		0.00	0.00	1,822.00			
2024-2025	Laborer vacant (3)		0.00	0.00	6,611.00			
2024-2025	Laborer.a.1		0.00	0.00	2,024.00			
2024-2025	Laborer.a.2		0.00	0.00	1,822.00			
2024-2025	Laborer.a.3		0.00	0.00	1,822.00			
2024-2025	Laborer.b.1		0.00	0.00	1,822.00			
2024-2025	Laborer.b.2		0.00	0.00	2,125.00			
2024-2025	Laborer.b.3		0.00	0.00	2,126.00			
2024-2025	Laborer.c		0.00	0.00	2,347.00			
2024-2025	Landscape Crew Leader		0.00	0.00	3,383.00			
2024-2025	Lippold Mowing Specialist		0.00	0.00	2,481.00			
2024-2025	Maintenance Specialist		0.00	0.00	2,596.00			
2024-2025	Maintenance Specialist HVAC/Electric		0.00	0.00	3,160.00			
2024-2025	Maintenance Specialist Playgrounds		0.00	0.00	2,899.00			
2024-2025	Mowing Crew Leader		0.00	0.00	2,698.00			
2024-2025	Park Projects Crew Leader		0.00	0.00	3,487.00			
2024-2025	Parks Services Admin Asst		0.00	0.00	2,338.00			
2024-2025	Risk Manager Technician		0.00	0.00	2,232.00			
11-11-00-510056	MGR OF RECREATION SERVICE!	0.00	0.00	2,942.28	8,500.00	9,029.00	529.00	6.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	MANAGER OF RECREATION SERVICES		0.00	0.00	9,029.00			
11-11-00-510058	PART TIME MAINTENANCE	3,355.81	5,871.32	5,383.67	6,500.00	6,500.00	0.00	0.00%
11-11-00-510374	INSERVICE TRAINING	4,574.62	6,428.75	6,945.49	8,070.00	7,190.00	-880.00	-10.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	INSERVICE TRAINING LIFEGUARDS		400.00	15.00	6,000.00			
2024-2025	INSERVICE TRAINING MANAGEMENT		70.00	17.00	1,190.00			
Total SubAccount: 510 - SALARIES & WAGES:		57,283.31	63,678.83	53,271.41	82,906.00	85,713.00	2,807.00	3.39%
SubAccount: 520 - CONTRACTUAL SERVICES								
11-11-00-520201	SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-11-00-520645	SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-11-00-520695	LAKE CONSULTANT/IMPROVEN	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		10,000.00	0.00	0.00	0.00	0.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
SubAccount: 530 - COMMODITIES								
11-11-00-530200	FIRST AID SUPPLIES	1,194.48	2,382.04	2,456.26	3,000.00	3,256.00	256.00	8.53%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BEACH STAFF HATS		25.00	10.00	250.00			
2024-2025	EYE WASH STATION SALINE		0.00	0.00	100.00			
2024-2025	FANNY PACKS		20.00	7.00	140.00			
2024-2025	FIRST AID REPLACEMNT BED - WEST BEACH		0.00	0.00	1,000.00			
2024-2025	LANYARDS		60.00	2.00	120.00			
2024-2025	LIFEGUARD VISORS		40.00	12.50	500.00			
2024-2025	MANAGER HATS		10.00	15.00	150.00			
2024-2025	POCKET MASKS		30.00	18.00	540.00			
2024-2025	SHARPS CONTAINER - 5 QT		2.00	50.00	100.00			
2024-2025	SUNSCREEN		0.00	0.00	100.00			
2024-2025	WHISTLES		80.00	3.20	256.00			
11-11-00-530220	OFFICE SUPPLIES	1,830.30	2,327.31	2,029.36	4,645.00	5,455.00	810.00	17.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	AREA RUG & RUNNER		0.00	0.00	750.00			
2024-2025	BANK BACKPACKS		8.00	15.00	120.00			
2024-2025	BOAT HOUSE STORAGE		0.00	0.00	250.00			
2024-2025	BULLETIN BOARD & SUPPLIES		0.00	0.00	100.00			
2024-2025	COMPUTER CART		0.00	0.00	300.00			
2024-2025	END OF SEASON STAFF APPREICATION		0.00	0.00	250.00			
2024-2025	FOOD FOR STAFF TRAININGS		0.00	0.00	500.00			
2024-2025	GUARD & BEACH STAFF OF THE WEEK VISOR		24.00	15.00	360.00			
2024-2025	HOLIDAY CARDS		0.00	0.00	150.00			
2024-2025	INK/TONER		0.00	0.00	500.00			
2024-2025	KAHOOT		0.00	0.00	300.00			
2024-2025	LOST & FOUND CONTAINERS		0.00	0.00	100.00			
2024-2025	MISC		0.00	0.00	500.00			
2024-2025	OFFICE SUPPLIES		0.00	0.00	250.00			
2024-2025	PAPERWORK & PIZZA PARTY		0.00	0.00	300.00			
2024-2025	STAFF TRAINING SUPPLIES		0.00	0.00	100.00			
2024-2025	TWO WAY RADIOS 12 PACK		0.00	0.00	300.00			
2024-2025	WHEN TO WORK		0.00	0.00	325.00			
11-11-00-530225	VEHICLE STICKERS	57.00	249.00	0.00	100.00	100.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	RENTAL BOAT LICENSE FEE - IDNR	0.00	0.00	100.00			
11-11-00-530230	BOAT GATE KEYS	0.00	462.75	562.50	600.00	600.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	BOAT GATE KEYS	0.00	0.00	600.00			
11-11-00-530235	FISHING KEYS	1,161.00	890.00	187.50	495.00	495.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	FISHERMEN'S KEYS - WEST BEACH	30.00	14.00	420.00			
2024-2025	TUMBLER	0.00	0.00	75.00			
11-11-00-530245	SIGN MATERIALS	1,609.50	1,448.75	257.70	1,625.00	1,750.00	125.00 7.69%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	A FRAME SWIM LESSON SIGNAGE	2.00	125.00	250.00			
2024-2025	SIGNAGE MATERIALS	0.00	0.00	1,500.00			
11-11-00-530246	BOAT REPAIRS	0.00	0.00	466.07	1,000.00	1,000.00	0.00 0.00%
11-11-00-530270	RESCUE EQUIPMENT	5,765.75	33,594.08	4,553.62	8,040.00	37,430.00	29,390.00 365.55%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	ADULT, CHILD & YOUTH BCM WITH SEAL M	6.00	20.00	120.00			
2024-2025	DIVE MASKS	5.00	25.00	125.00			
2024-2025	JR. RESCUE TUBES	5.00	50.00	250.00			
2024-2025	LIFE JACKETS	15.00	20.00	300.00			
2024-2025	MAIN BEACH RAFT ADDITION	0.00	0.00	2,775.00			
2024-2025	MISC	1.00	500.00	500.00			
2024-2025	PIER EXTENSIONS - 2 - 60' x 6.3'	0.00	0.00	28,100.00			
2024-2025	RESCUE BOARDS	2.00	675.00	1,350.00			
2024-2025	RESCUE BUOYS WITH ROPE & HOOKS	4.00	140.00	560.00			
2024-2025	RESCUE TUBES	6.00	50.00	300.00			
2024-2025	WEST BEACH RAFT ADDITION	0.00	0.00	3,050.00			
11-11-00-530374	INSERVICE TRAINING	3,030.00	3,360.00	4,169.50	4,334.00	4,334.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	AMERICAN RED CROSS LIFEGUARD MANAGE	8.00	60.00	480.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	COUNSILMAN-HUNSAKER AUDITS		3.00	1,168.00	3,504.00			
2024-2025	LGI CERTIFCATION CLASS - MANAGER		1.00	350.00	350.00			
11-11-00-530525	DRY STORAGE	0.00	10.00	0.00	525.00	525.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	DRY STORAGE KEYS		50.00	5.50	275.00			
2024-2025	DRY STORAGE TUMBLERS		0.00	0.00	150.00			
2024-2025	DRY STROAGE NUMBER SIGNAGE		0.00	0.00	100.00			
11-11-00-530545	REGISTER BANK	0.00	0.00	0.00	7,150.00	7,150.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	CARDBOARD BOAT REGATTA		0.00	0.00	1,750.00			
2024-2025	REGISTER BANK REIMBURSEMENT - 4TH OF .		0.00	0.00	3,000.00			
2024-2025	REGISTER BANK REIMBURSEMENT - MAIN BI		0.00	0.00	2,000.00			
2024-2025	REGISTER BANK REIMBURSEMENT - WEST BI		0.00	0.00	400.00			
11-11-00-530602	UNIFORMS	3,832.14	5,806.12	5,828.32	6,010.00	4,342.00	-1,668.00	-27.75%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	REIMBURSEMENT		OPTIONAL STAFF SWEATSHIRTS - STAFF REIMBURSES					
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	JR LIFEGUARD T-SHIRTS		10.00	11.00	110.00			
2024-2025	LAKE LEISURE CAMP T-SHIRTS		12.00	11.00	132.00			
2024-2025	OPTIONAL SWEATSHIRTS		50.00	20.00	1,000.00			
2024-2025	STAFF UNIFORMS		50.00	50.00	2,500.00			
2024-2025	SWIMSUITS		20.00	30.00	600.00			
11-11-00-530645	SPECIAL EVENTS	0.00	40.17	328.32	750.00	100.00	-650.00	-86.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BAGGO LEAGUE TROPHIES/PRIZES/MISC		0.00	0.00	100.00			
Total SubAccount: 530 - COMMODITIES:		18,480.17	50,570.22	20,839.15	38,274.00	66,537.00	28,263.00	73.84%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 560 - MAINTENANCE & REPAIRS								
11-11-00-560672	MAINTENANCE/REPAIR	0.00	0.00	236.88	1,000.00	2,750.00	1,750.00	175.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Dry Storage expansion	0.00	0.00	750.00				
2024-2025	Storage/Shelves MB Men's storage area	0.00	0.00	2,000.00				
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		0.00	0.00	236.88	1,000.00	2,750.00	1,750.00	175.00%
SubAccount: 570 - OTHER EXPENSES								
11-11-00-570010	BOATS	9,098.88	10,185.62	628.84	7,700.00	17,650.00	9,950.00	129.22%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	CLPD LOGO FOR SAILS	2.00	200.00	400.00				
2024-2025	KAYAKS	2.00	500.00	1,000.00				
2024-2025	PADDLES - KAYAKS & SUP	20.00	50.00	1,000.00				
2024-2025	REPLACEMENT KAYAK SEATS	5.00	50.00	250.00				
2024-2025	SEA DOO PERSONAL WATERCRAFT WITH TR	1.00	15,000.00	15,000.00				
11-11-00-570021	BEACH EQUIPMENT	539.90	438.87	0.00	2,240.00	1,015.00	-1,225.00	-54.69%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	LAWN CHAIRS BOAT HOUSE	2.00	50.00	100.00				
2024-2025	LIFEGUARD UMBRELLAS	8.00	100.00	800.00				
2024-2025	LOST & FOUND STORAGE CONTAINERS	3.00	25.00	75.00				
2024-2025	THERMOMETERS	4.00	10.00	40.00				
Total SubAccount: 570 - OTHER EXPENSES:		9,638.78	10,624.49	628.84	9,940.00	18,665.00	8,725.00	87.78%
Total Expense:		113,032.15	157,598.40	95,733.09	175,125.00	210,039.00	34,914.00	19.94%
Total Center: 11 - ADMINISTRATION:		-25,934.11	-55,912.33	-17,374.51	-70,055.00	-89,969.00	-19,914.00	28.43%
Center: 21 - MAIN BEACH								
Revenue								
SubAccount: 420 - USER FEES								
11-21-00-420498	RESIDENT DAILY ADMISSION	12,306.00	9,425.00	11,161.00	10,500.00	11,000.00	500.00	4.76%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	RESIDENT DAILY ADMISSION	11,000.00	-1.00	-11,000.00				
11-21-00-420500	NON RES DAILY ADMISSION/YC	26,763.00	28,087.50	37,115.50	29,250.00	35,100.00	5,850.00	20.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	NR DAILY ADMISSION YOUTH/SENIOR			3,900.00	-9.00	-35,100.00	
11-21-00-420501	NON RES DAILY ADMISSION/AI	65,522.50	68,470.00	90,523.00	70,020.00	85,200.00	15,180.00 21.68%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	NR DAILY ADMISSION ADULT			7,100.00	-12.00	-85,200.00	
11-21-00-420505	RESIDENT ADDITIONAL GUESTS	3,548.00	3,344.00	3,976.00	3,400.00	3,620.00	220.00 6.47%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	RESIDENT ADDITIONAL GUESTS			905.00	-4.00	-3,620.00	
11-21-00-420507	GROUP RENTAL	7,006.00	7,389.00	8,774.00	6,100.00	7,500.00	1,400.00 22.95%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Resident Admission	Resident group rental admission rate not included					
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	FIELD TRIPS - NR			300.00	-6.00	-1,800.00	
2024-2025	GROUP RENTAL NR (MIN OF 25)			400.00	-8.00	-3,200.00	
2024-2025	PICNIC TABLE RENTAL			250.00	-10.00	-2,500.00	
11-21-00-420509	DRAGON BOAT RENTAL	3,686.72	0.00	6.00	3,300.00	3,300.00	0.00 0.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	DRAGON BOAT			100.00	-12.00	-1,200.00	
2024-2025	DUCK BOAT RENTAL			175.00	-12.00	-2,100.00	
11-21-00-420510	CANOE RENTAL	912.00	442.00	1,050.00	400.00	750.00	350.00 87.50%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	CANOE RENTAL			75.00	-10.00	-750.00	
11-21-00-420511	ROWBOAT RENTAL	536.92	529.00	736.00	500.00	600.00	100.00 20.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	ROWBOAT RENTAL			60.00	-10.00	-600.00	
11-21-00-420512	SAILBOAT RENTAL	709.28	2,238.00	2,502.00	960.00	2,640.00	1,680.00 175.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	SAILBOAT RENTAL		220.00	-12.00	-2,640.00		
11-21-00-420514	PADDLE BOAT RENTAL	6,058.80	7,131.00	13,180.00	7,000.00	7,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	PADDLEBOAT RENTAL		700.00	-10.00	-7,000.00		
11-21-00-420515	KAYAK RENTAL	6,163.04	5,589.00	6,109.00	5,500.00	6,000.00	500.00 9.09%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	KAYAK RENTAL		600.00	-10.00	-6,000.00		
11-21-00-420516	PADDLE BOARD RENTAL	7,238.00	5,550.00	6,190.00	6,000.00	6,300.00	300.00 5.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	PADDLE BOARD RENTAL		525.00	-12.00	-6,300.00		
11-21-00-420530	FIREWORKS ADMISSIONS	19,915.00	21,650.00	19,445.00	20,000.00	20,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Wristband Entry	Wristband Entry fee 2:30pm - close					
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	FIREWORKS ADMISSION		4,000.00	-5.00	-20,000.00		
Total SubAccount: 420 - USER FEES:		160,365.26	159,844.50	200,767.50	162,930.00	189,010.00	26,080.00 16.01%
SubAccount: 440 - OPERATIONS INCOME							
11-21-00-440003	REIMBURSEMENT	0.00	0.00	0.00	0.00	1,000.00	1,000.00 0.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
2024-2025	OPTIONAL ATTIRE REIMBURSEMENT		0.00	0.00	-1,000.00		
11-21-00-440230	GRATUITY	0.00	0.00	5.00	0.00	0.00	0.00 0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		0.00	0.00	5.00	0.00	1,000.00	1,000.00 0.00%
Total Revenue:		160,365.26	159,844.50	200,772.50	162,930.00	190,010.00	27,080.00 16.62%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Expense								
SubAccount: 510 - SALARIES & WAGES								
11-21-00-510019	BEACH MANAGER	26,867.81	36,217.96	34,397.33	35,475.00	35,700.00	225.00	0.63%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BEACH MANAGER MAIN		2,100.00	17.00	35,700.00			
11-21-00-510021	LIFEGUARDS	52,357.24	82,945.57	89,521.24	84,875.00	88,500.00	3,625.00	4.27%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	LIFEGUARDS		5,900.00	15.00	88,500.00			
11-21-00-510022	HEAD GUARD	4,630.85	9,693.92	12,400.55	9,687.50	12,400.00	2,712.50	28.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	HEAD GUARD		800.00	15.50	12,400.00			
11-21-00-510023	LOT/GATE/BOAT RENTAL STAFF	51,537.10	58,827.52	64,937.45	59,800.00	68,600.00	8,800.00	14.72%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	MINIMUM WAGE INCREASE		\$1 INCREASE TO \$14.00 PER HOUR					
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BEACH STAFF		4,900.00	14.00	68,600.00			
11-21-00-510032	BEACH DIRECTOR	1,951.50	9,068.25	8,749.73	9,675.00	9,787.50	112.50	1.16%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BEACH DIRECTOR		450.00	21.75	9,787.50			
Total SubAccount: 510 - SALARIES & WAGES:		137,344.50	196,753.22	210,006.30	199,512.50	214,987.50	15,475.00	7.76%
SubAccount: 520 - CONTRACTUAL SERVICES								
11-21-00-520204	WATER TESTING	0.00	2,600.00	0.00	675.00	675.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	MCHENRY COUNTY DEPARTMENT OF HEALT		0.00	0.00	675.00			
11-21-00-520211	COUPONS MB	49.00	0.00	0.00	100.00	100.00	0.00	0.00%
11-21-00-520255	MISCELLANEOUS BANK CHARG	3,062.25	3,112.37	4,607.10	3,250.00	3,250.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		3,111.25	5,712.37	4,607.10	4,025.00	4,025.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 530 - COMMODITIES								
11-21-00-530210	BEACH ACCESSORIES	289.98	0.00	3,291.20	4,075.00	2,325.00	-1,750.00	-42.94%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	10X10 TENTS	2.00	125.00	250.00				
2024-2025	BAGGO SETS	0.00	0.00	1,500.00				
2024-2025	CONNECT 4 DISCS	0.00	0.00	50.00				
2024-2025	EXTRA BAGGO BAGS	0.00	0.00	100.00				
2024-2025	TENT WEIGHTS	2.00	50.00	100.00				
2024-2025	UMBRELLA WITH STAND	0.00	0.00	325.00				
11-21-00-530315	SAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-21-00-530515	MISCELLANEOUS	150.00	0.00	649.79	150.00	500.00	350.00	233.33%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Rental Boat License fee	Rental Boat License fee						
Total SubAccount: 530 - COMMODITIES:		439.98	0.00	3,940.99	4,225.00	2,825.00	-1,400.00	-33.14%
SubAccount: 570 - OTHER EXPENSES								
11-21-00-570530	FIREWORKS	717.68	2,576.84	2,816.26	3,575.00	1,200.00	-2,375.00	-66.43%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	MAIN BEACH SNACKSS, MEAL AND DRINKS F	0.00	0.00	600.00				
2024-2025	PARADE WRISTBANDS	0.00	0.00	500.00				
2024-2025	WEST BEACH STAFF MEALS PARADE DAY	0.00	0.00	100.00				
11-21-00-570960	CASH OVER/SHORT	196.17	-417.79	313.21	500.00	500.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		913.85	2,159.05	3,129.47	4,075.00	1,700.00	-2,375.00	-58.28%
Total Expense:		141,809.58	204,624.64	221,683.86	211,837.50	223,537.50	11,700.00	5.52%
Total Center: 21 - MAIN BEACH:		18,555.68	-44,780.14	-20,911.36	-48,907.50	-33,527.50	15,380.00	-31.45%
Center: 22 - WEST BEACH								
Revenue								
SubAccount: 420 - USER FEES								
11-22-00-420498	RESIDENT DAILY ADMISSION	1,769.00	1,969.00	1,886.00	1,800.00	1,875.00	75.00	4.17%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	RESIDENT DAILY ADMISSION WEST BEACH	1,875.00	-1.00	-1,875.00				
11-22-00-420500	NON RES DAILY ADMISSION/YI	855.00	1,255.50	1,548.00	900.00	1,260.00	360.00	40.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NR YOUTH/SENIOR DAILY ADMISSION WEST	140.00	-9.00	-1,260.00			
11-22-00-420501	NON RES DAILY ADMISSION/AD	2,670.00	2,824.00	3,666.00	2,700.00	3,000.00	300.00 11.11%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NR DAILY ADMISSION ADULT	250.00	-12.00	-3,000.00			
11-22-00-420505	RESIDENT ADDITIONAL GUESTS	604.00	552.00	428.00	500.00	520.00	20.00 4.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	RESIDENT ADDITIONAL GUEST WEST BEACH	130.00	-4.00	-520.00			
11-22-00-420507	GROUP RENTAL	92.00	55.00	0.00	50.00	50.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	PICNIC TABLE GROUP RENTALS - WEST BEAC	5.00	-10.00	-50.00			
Total SubAccount: 420 - USER FEES:		5,990.00	6,655.50	7,528.00	5,950.00	6,705.00	755.00 12.69%
Total Revenue:		5,990.00	6,655.50	7,528.00	5,950.00	6,705.00	755.00 12.69%
Expense							
SubAccount: 510 - SALARIES & WAGES							
11-22-00-510019	BEACH MANAGER	7,556.04	7,577.02	8,923.93	8,250.00	8,925.00	675.00 8.18%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	WEST BEACH MANAGER	525.00	17.00	8,925.00			
11-22-00-510021	LIFEGUARDS	13,961.72	19,000.98	20,917.57	19,500.00	19,500.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	WEST BEACH LIFEGUARDS	1,300.00	15.00	19,500.00			
Total SubAccount: 510 - SALARIES & WAGES:		21,517.76	26,578.00	29,841.50	27,750.00	28,425.00	675.00 2.43%
SubAccount: 520 - CONTRACTUAL SERVICES							
11-22-00-520204	WATER TESTING	0.00	0.00	0.00	675.00	675.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	MCHENRY COUNTY DEPARTMENT OF HEALT	0.00	0.00	675.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
11-22-00-520255	MISC BANK CHARGES	622.37	801.50	475.37	650.00	650.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		622.37	801.50	475.37	1,325.00	1,325.00	0.00	0.00%
SubAccount: 530 - COMMODITIES								
11-22-00-530210	BEACH ACCESSORIES	289.98	0.00	0.00	1,680.00	1,755.00	75.00	4.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	ADIRONDACK CHAIR		3.00	25.00	75.00			
2024-2025	ENTERANCE UMBRELLA		1.00	180.00	180.00			
2024-2025	LIFEGUARD UMBRELLAS		2.00	100.00	200.00			
2024-2025	LOST & FOUND CONTAINERS.		0.00	0.00	25.00			
2024-2025	MISC		0.00	0.00	100.00			
2024-2025	OUTDOOR STORAGE WEST BEACH		0.00	0.00	1,000.00			
2024-2025	UMBRELLA STAND BASE		1.00	175.00	175.00			
11-22-00-530315	SAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		289.98	0.00	0.00	1,680.00	1,755.00	75.00	4.46%
SubAccount: 570 - OTHER EXPENSES								
11-22-00-570960	CASH OVER/SHORT	32.61	-4.32	8.00	50.00	50.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		32.61	-4.32	8.00	50.00	50.00	0.00	0.00%
Total Expense:		22,462.72	27,375.18	30,324.87	30,805.00	31,555.00	750.00	2.43%
Total Center: 22 - WEST BEACH:		-16,472.72	-20,719.68	-22,796.87	-24,855.00	-24,850.00	5.00	-0.02%
Total Fund: 11 - AQUATIC:		-23,851.15	-121,412.15	-61,082.74	-143,817.50	-148,346.50	-4,529.00	3.15%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 12 - FOOD SERVICE							
Center: 11 - ADMINISTRATION							
Revenue							
440 - OPERATIONS INCOME	6,222.82	5,455.09	4,310.93	4,750.00	6,250.00	1,500.00	31.58%
490 - MERCHANDISE	146,330.15	170,686.50	147,138.00	164,025.00	163,350.00	-675.00	-0.41%
Total Revenue:	152,552.97	176,141.59	151,448.93	168,775.00	169,600.00	825.00	0.49%
Expense							
510 - SALARIES & WAGES	37,568.45	50,265.20	46,841.70	44,116.00	48,684.00	4,568.00	10.35%
520 - CONTRACTUAL SERVICES	3,619.60	3,712.32	5,018.15	4,050.00	4,800.00	750.00	18.52%
530 - COMMODITIES	76,840.89	99,774.85	90,821.17	94,345.00	97,790.00	3,445.00	3.65%
570 - OTHER EXPENSES	-210.09	1,654.84	635.25	2,550.00	1,550.00	-1,000.00	-39.22%
Total Expense:	117,818.85	155,407.21	143,316.27	145,061.00	152,824.00	7,763.00	5.35%
Total Center: 11 - ADMINISTRATION:	34,734.12	20,734.38	8,132.66	23,714.00	16,776.00	-6,938.00	-29.26%
Total Fund: 12 - FOOD SERVICE:	34,734.12	20,734.38	8,132.66	23,714.00	16,776.00	-6,938.00	-29.26%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 12 - FOOD SERVICE								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
12-11-01-440541	VENDOR SPONSOR--BEER	1,400.00	1,400.00	0.00	0.00	0.00	0.00%	
12-11-01-440544	VENDING COMMISSION	2,817.82	2,237.06	1,500.00	1,775.00	1,775.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Julie Anns	1.00	-1,775.00	-1,775.00				
12-11-01-440545	REGISTER BANK REIMBURSEMI	0.00	0.00	0.00	600.00	600.00	0.00%	
12-11-04-440230	GRATUITY	0.00	57.03	1,032.93	0.00	1,500.00	1,500.00	
12-11-04-440543	REGISTER BANK REIMBURSEMI	0.00	0.00	0.00	600.00	600.00	0.00%	
12-11-04-440544	VENDING COMMISSION	2,005.00	1,761.00	1,778.00	1,775.00	1,775.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Kona	1.00	-1,775.00	-1,775.00				
Total SubAccount: 440 - OPERATIONS INCOME:		6,222.82	5,455.09	4,310.93	4,750.00	6,250.00	1,500.00	31.58%
SubAccount: 490 - MERCHANDISE								
12-11-01-490003	RESALE-FOOD	22,957.75	29,121.50	31,492.00	30,150.00	31,500.00	1,350.00	4.48%
12-11-01-490005	RESALE-CANDY	1,960.00	2,984.00	3,932.00	3,000.00	4,000.00	1,000.00	33.33%
12-11-01-490010	RESALE-ICE CREAM	24,069.25	29,382.00	31,236.00	29,775.00	34,400.00	4,625.00	15.53%
12-11-01-490015	RESALE-POP	7,360.50	8,219.50	9,346.00	8,500.00	9,350.00	850.00	10.00%
12-11-01-490016	RESALE-BEER	15,816.00	11,323.00	5,071.00	14,500.00	9,500.00	-5,000.00	-34.48%
12-11-04-490003	RESALE-FOOD	34,810.98	47,360.50	30,486.00	38,100.00	36,500.00	-1,600.00	-4.20%
12-11-04-490005	RESALE-CANDY	4,382.00	7,492.00	5,252.00	6,000.00	6,000.00	0.00	0.00%
12-11-04-490010	RESALE-ICE CREAM	278.00	152.00	2,724.00	1,000.00	3,500.00	2,500.00	250.00%
12-11-04-490015	RESALE-POP	17,018.17	22,518.00	19,573.00	18,000.00	19,600.00	1,600.00	8.89%
12-11-04-490016	RESALE-BEER	17,677.50	12,134.00	8,026.00	15,000.00	9,000.00	-6,000.00	-40.00%
Total SubAccount: 490 - MERCHANDISE:		146,330.15	170,686.50	147,138.00	164,025.00	163,350.00	-675.00	-0.41%
Total Revenue:		152,552.97	176,141.59	151,448.93	168,775.00	169,600.00	825.00	0.49%
Expense								
SubAccount: 510 - SALARIES & WAGES								
12-11-01-510045	CONCESSIONS COORDINATOR	367.90	892.00	0.00	960.00	384.00	-576.00	-60.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	MOD	24.00	16.00	384.00				

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
12-11-01-510047	CONCESSIONS STAFF	19,583.82	26,475.49	25,639.33	25,214.00	25,650.00	436.00	1.73%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	closing shift		294.00	15.25	4,483.50			
2024-2025	lunch		357.00	15.50	5,533.50			
2024-2025	mid-shift		326.00	15.25	4,971.50			
2024-2025	opening & closing shift-weekend		357.00	15.50	5,533.50			
2024-2025	opening shift		260.00	15.50	4,030.00			
2024-2025	tuesday concert		72.00	15.25	1,098.00			
12-11-04-510045	CONCESSIONS COORDINATOR	507.64	278.00	0.00	384.00	960.00	576.00	150.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	MOD		60.00	16.00	960.00			
12-11-04-510047	CONCESSIONS STAFF	13,211.81	20,129.13	17,528.66	13,073.00	17,510.00	4,437.00	33.94%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	closing shift=weekend		210.00	15.50	3,255.00			
2024-2025	grill and funnel		150.00	15.25	2,287.50			
2024-2025	mid-shift-weekend		150.00	15.25	2,287.50			
2024-2025	opening shift-weekend		210.00	15.50	3,255.00			
2024-2025	weeknight		385.00	15.50	5,967.50			
2024-2025	weeknight-Monday		30.00	15.25	457.50			
12-11-04-510051	BEER SALES	3,897.28	2,490.58	2,583.75	4,485.00	3,180.00	-1,305.00	-29.10%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	bartenders		240.00	13.25	3,180.00			
12-11-04-510210	GRATUITY	0.00	0.00	1,089.96	0.00	1,000.00	1,000.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		37,568.45	50,265.20	46,841.70	44,116.00	48,684.00	4,568.00	10.35%
SubAccount: 520 - CONTRACTUAL SERVICES								
12-11-01-520211	COUPONS	0.00	13.00	0.00	0.00	0.00	0.00	0.00%
12-11-01-520238	LICENSES	420.00	0.00	23.94	600.00	100.00	-500.00	-83.33%
12-11-01-520255	MISCELLANEOUS BANK CHARG	1,292.13	1,344.00	2,042.62	1,250.00	2,100.00	850.00	68.00%
12-11-04-520238	LICENSES	735.00	845.50	-80.00	500.00	100.00	-400.00	-80.00%
12-11-04-520255	MISCELLANEOUS BANK CHARG	1,172.47	1,509.82	3,031.59	1,700.00	2,500.00	800.00	47.06%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		3,619.60	3,712.32	5,018.15	4,050.00	4,800.00	750.00	18.52%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 530 - COMMODITIES								
12-11-01-530003	PRODUCT-FOOD	7,699.85	13,049.90	10,317.87	15,075.00	11,500.00	-3,575.00	-23.71%
12-11-01-530005	PRODUCT-CANDY	1,094.45	1,866.12	3,187.82	2,000.00	3,400.00	1,400.00	70.00%
12-11-01-530010	PRODUCT-ICE CREAM	12,182.47	14,452.70	16,894.87	14,900.00	18,590.00	3,690.00	24.77%
12-11-01-530015	PRODUCT-POP	3,706.91	4,566.55	5,435.86	5,270.00	6,500.00	1,230.00	23.34%
12-11-01-530016	PRODUCT - BEER & ALCOHOL	3,940.50	0.00	2,360.10	3,200.00	3,000.00	-200.00	-6.25%
12-11-01-530020	MISC. CONCESSION PRODUCT	670.31	0.00	213.65	200.00	225.00	25.00	12.50%
12-11-01-530025	PAPER PRODUCTS	777.96	2,032.64	1,641.61	1,500.00	1,700.00	200.00	13.33%
12-11-01-530353	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
12-11-01-530545	REGISTER BANK	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%
12-11-01-530563	COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
12-11-01-530735	SALES TAX	5,100.00	6,006.00	5,645.00	5,200.00	6,000.00	800.00	15.38%
12-11-01-530741	MISCELLANEOUS SUPPLIES	560.38	467.92	203.44	600.00	225.00	-375.00	-62.50%
12-11-04-530003	PRODUCT-FOOD	11,565.93	16,065.02	15,145.89	13,500.00	15,700.00	2,200.00	16.30%
12-11-04-530005	PRODUCT-CANDY	1,677.93	3,929.62	3,531.26	3,000.00	4,000.00	1,000.00	33.33%
12-11-04-530010	PRODUCT-ICE CREAM	0.00	225.00	910.50	500.00	1,000.00	500.00	100.00%
12-11-04-530015	PRODUCT-POP	7,836.53	12,532.49	11,742.00	9,800.00	13,000.00	3,200.00	32.65%
12-11-04-530016	PRODUCT - BEER & ALCOHOL	12,176.51	14,369.55	3,958.70	9,800.00	4,000.00	-5,800.00	-59.18%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Escrow amount	Escrow amount as of 2020 is \$4000.						
12-11-04-530020	MISC. CONCESSION PRODUCT	592.64	1,367.15	292.44	750.00	225.00	-525.00	-70.00%
12-11-04-530025	PAPER PRODUCTS	410.69	1,448.42	2,467.45	850.00	2,500.00	1,650.00	194.12%
12-11-04-530353	JANITORIAL SUPPLIES	10.98	0.00	0.00	0.00	0.00	0.00	0.00%
12-11-04-530545	REGISTER BANK	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%
12-11-04-530735	SALES TAX	5,119.00	6,057.00	5,889.00	5,800.00	6,000.00	200.00	3.45%
12-11-04-530741	MISCELLANEOUS SUPPLIES	750.48	269.77	200.82	200.00	225.00	25.00	12.50%
12-11-04-530742	CONCESSION EQUIPMENT	967.37	1,069.00	782.89	1,000.00	0.00	-1,000.00	-100.00%
Total SubAccount: 530 - COMMODITIES:		76,840.89	99,774.85	90,821.17	94,345.00	97,790.00	3,445.00	3.65%
SubAccount: 570 - OTHER EXPENSES								
12-11-01-570030	EQUIPMENT PURCHASE	0.00	1,922.08	505.84	1,500.00	500.00	-1,000.00	-66.67%
12-11-01-570960	CASH OVER/SHORT	49.96	-258.28	89.36	25.00	25.00	0.00	0.00%
12-11-04-570030	EQUIPMENT PURCHASE	0.00	34.79	0.00	1,000.00	1,000.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
12-11-04-570960 CASH OVER/SHORT	-260.05	-43.75	40.05	25.00	25.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:	-210.09	1,654.84	635.25	2,550.00	1,550.00	-1,000.00	-39.22%
Total Expense:	117,818.85	155,407.21	143,316.27	145,061.00	152,824.00	7,763.00	5.35%
Total Center: 11 - ADMINISTRATION:	34,734.12	20,734.38	8,132.66	23,714.00	16,776.00	-6,938.00	-29.26%
Total Fund: 12 - FOOD SERVICE:	34,734.12	20,734.38	8,132.66	23,714.00	16,776.00	-6,938.00	-29.26%



Annual Budget

Fiscal Year 2024-2025

Recreation Fund (02)

This fund is a Special Revenue Fund. It is used to account for the operations of the recreation programs. Financing is provided primarily from an annual restricted property tax levy, and from fees charged for programs and activities that are formally committed by the Board to fund future recreation programs.

Fiscal Year 2023-2024

Accomplishments

Updated part time minimum wage scale with \$13 minimum into operational budget.

Continued to provide for staff development and educational opportunities.

Collaborated with numerous community groups to host cooperative programs:

- Worked in conjunction with D47 for multiple school trips.
- Hosted race events for M'Lady Nissan, Cub Scouts, Woodstock Animal Shelter, Ornerly Mule Racing, and more.
- Planned with the City of Crystal Lake for Bike With Your Neighbor
- Continued cooperative children's summer concert series with the Crystal Lake Public Library
- Hosted multiple Library Story Times In The Park
- Crystal Lake South Annual Cross-Country Invitational
- Crystal Lake Central Cross-Country Meet
- Crystal Lake Force Classic
- NISRA Events
- Hosted D47 athletic events (cross country)
- Crystal Lake Half Marathon at Main Beach
- Worked with Special Olympics for annual Polar Plunge

Performed three theater productions at Crystal Lake South High School.

Implemented new large scale community special events – Aloha Summer and Caddyshack Movie in the Park.

Installed new shelving units at Main Beach for camps, events, rentals, and aquatics.

Replaced flooring throughout Grand Oaks Recreation Center.

Added professional sound quality to the Tuesday Night Concerts.

Purchased new bus for senior programs and additional district use.

Financial Highlights:

- Adult Fitness revenue up 23%
- Adult Volleyball revenue up 13%
- Young Explorers Camp revenue up 18%
- Teen Camp revenue up 22%
- Extended Time revenue up 10%
- Jr. Leaders revenue up 44%
- Girls After School Basketball revenue up 31%
- Skyhawks Camp revenue up 58%
- Senior Trips revenue up 57%
- Spring Softball revenue up 37%
- Summer Softball revenue up 23%
- Fall Softball revenue up 29%

Expanded digital marketing efforts through social media platforms and use of videos.

Partnered with a local video producer to create promotional videos for Flannel Fest, Day Camp, Barlina House, Lifeguards and Seasonal Jobs

Continued to collaborate with multiple departments to design and install new wayfinding signs at Lippold Park and entry signs at various parks as budget monies allowed.

Expanded the park district photo archive significantly with photos and videos from events and programs through the use of staff photography and community photographers.

Continued to partner with School District 47 for monthly sharing of program and event information and seasonally for activity guide.

Produced Park Report Newsletter, two issues (Summer and Spring) plus Annual Report in the fall.

Continued to show significant positive statistics for monthly Connect e-newsletter.

Implemented website accessibility widget.

Implemented updated website FAQ display and updates of all FAQ's.

Continued to offer a staff and board apparel catalog with updates to purchase choices.

Secured business sponsors for the 2023 Concerts in the Parks series as well as seasonal brochure advertisers.

Prepared display materials for staff when representing the Park District at expo type of events and speaking engagements.

Successful marketing of large community events, such as Caddyshack, Aloha Summer.

Continued full paper brochure printing and distribution for all three seasons and bid preparation and award for all.

Fiscal Year 2024-2025

Objectives

Integrate objectives from the Comprehensive Master Plan into our program offerings.

Innovate and introduce fresh programming and special events regularly.

Expand offerings for teenagers, including new camps, special events, and exploring cooperative opportunities.

Aim for a 30% profit margin in budgeting for all relevant programs.

Organize the second annual Cardboard Cup Regatta under the auspices of the Crystal Lake Parks Initiative Foundation.

Maintain and enhance the collaborative children's concert series with the Crystal Lake Library.

Facilitate and sponsor complimentary activities for the Ladd Park summer lunch initiative.

Transition of the Extended Time and Summer Camp assistant role from a year-round part-time position to full-time employment.

Sustain and enhance the scholarship program, collaborating with 4C to support families facing financial hardships.

Undertake renovation projects at the administration building offices.

Allocate funds to expand educational opportunities for full-time staff members.

Revive the family-oriented Flannel Fest for its second iteration.

Provide audio support for the Tuesday night concert series.

Continue enhancing facilities at Lippold Park, Mickey Sund Fields, and the Boncosky Complex

Continue efforts to secure sponsorships as needed by Recreation staff including increased requests for single items for special events and seek monetary sole sponsorships for 2024 Concert Series and Flannel Fest 2024.

Continue to offer and expand the brochure advertising program to community groups and businesses.

Explore other opportunities for paid advertising and sponsorship.

Work with Playcore Grant marketing team to market efforts to increase awareness of the grant and benefits of the Haligus Park playground.

Assist staff in re-opening event marketing and planning of Nature Center exhibits and any new park renovations.

Continue to expand photo and video libraries for use in social media and print through the use of community photographers.

Work closely with Recreation on special event committees as well as special office committees like the Environmental Committee.

Continue to collaborate closely with Senior Associates, D47, Crystal Lake Public Library, City of Crystal Lake, and Lakewood on information sharing.

Offer a summer promotion game or event to increase neighborhood park awareness and allow for face-to-face marketing.

Grow the existing Facebook page for the use of Summer Day Camp staff, participants, and families with enrolled children.

Work with facilities and program areas to improve existing e-newsletter programs or implement new specialty e-newsletters.

Implement new regular social media features including Meet the Staff, Meet a Department and Park of the Week

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 02 - RECREATION							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	1,746,731.05	1,772,949.16	1,907,066.07	1,873,567.00	2,091,600.00	218,033.00	11.64%
440 - OPERATIONS INCOME	19,721.54	74,474.59	101,555.76	22,000.00	33,500.00	11,500.00	52.27%
Total Revenue:	1,766,452.59	1,847,423.75	2,008,621.83	1,895,567.00	2,125,100.00	229,533.00	12.11%
Expense							
510 - SALARIES & WAGES	1,064,948.83	1,180,696.57	935,471.69	1,466,812.00	1,580,835.00	114,023.00	7.77%
520 - CONTRACTUAL SERVICES	276,489.06	308,326.29	290,181.28	382,943.50	396,091.50	13,148.00	3.43%
530 - COMMODITIES	110,603.60	160,862.36	123,399.43	224,830.00	221,659.00	-3,171.00	-1.41%
540 - INSURANCE	284,290.85	239,795.68	196,154.70	586,473.00	487,825.00	-98,648.00	-16.82%
570 - OTHER EXPENSES	14,706.20	249,065.80	20,304.95	892,425.00	278,875.00	-613,550.00	-68.75%
Total Expense:	1,751,038.54	2,138,746.70	1,565,512.05	3,553,483.50	2,965,285.50	-588,198.00	-16.55%
Total Center: 11 - ADMINISTRATION:	15,414.05	-291,322.95	443,109.78	-1,657,916.50	-840,185.50	817,731.00	-49.32%
Center: 14 - POLICE							
Expense							
510 - SALARIES & WAGES	95,000.62	113,565.63	86,158.80	156,794.00	125,071.00	-31,723.00	-20.23%
550 - UNCAPITALIZED IMPROVEMENTS	0.00	525.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
560 - MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	95,000.62	114,090.63	86,158.80	157,794.00	125,071.00	-32,723.00	-20.74%
Total Center: 14 - POLICE:	95,000.62	114,090.63	86,158.80	157,794.00	125,071.00	-32,723.00	-20.74%
Center: 62 - ADULT RECREATION							
Revenue							
430 - PROGRAM REVENUE	60,020.67	66,666.35	57,803.48	91,057.50	95,287.00	4,229.50	4.64%
Total Revenue:	60,020.67	66,666.35	57,803.48	91,057.50	95,287.00	4,229.50	4.64%
Expense							
501 - PROGRAM SALARIES & WAGES	40,422.08	44,891.82	33,367.32	56,237.00	59,914.50	3,677.50	6.54%
502 - PROGRAM CONTRACTUAL SERVICES	1,703.89	1,157.50	1,178.80	2,544.00	2,412.00	-132.00	-5.19%
503 - PROGRAM COMMODITIES	2,205.71	4,050.53	2,404.18	5,640.00	4,660.00	-980.00	-17.38%
Total Expense:	44,331.68	50,099.85	36,950.30	64,421.00	66,986.50	2,565.50	3.98%
Total Center: 62 - ADULT RECREATION:	15,688.99	16,566.50	20,853.18	26,636.50	28,300.50	1,664.00	6.25%
Center: 63 - YOUTH RECREATION							
Revenue							
430 - PROGRAM REVENUE	1,796,640.56	2,259,337.87	1,902,376.59	2,458,280.00	2,493,771.00	35,491.00	1.44%
Total Revenue:	1,796,640.56	2,259,337.87	1,902,376.59	2,458,280.00	2,493,771.00	35,491.00	1.44%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Expense							
501 - PROGRAM SALARIES & WAGES	800,360.44	1,099,134.56	938,085.48	1,149,262.00	1,280,624.50	131,362.50	11.43%
502 - PROGRAM CONTRACTUAL SERVICES	346,223.36	473,869.28	386,132.86	523,669.50	530,916.30	7,246.80	1.38%
503 - PROGRAM COMMODITIES	60,096.22	81,076.45	67,687.06	81,006.00	78,343.00	-2,663.00	-3.29%
Total Expense:	1,206,680.02	1,654,080.29	1,391,905.40	1,753,937.50	1,889,883.80	135,946.30	7.75%
Total Center: 63 - YOUTH RECREATION:	589,960.54	605,257.58	510,471.19	704,342.50	603,887.20	-100,455.30	-14.26%
Center: 64 - PROGRAMS FOR ALL AGES							
Revenue							
430 - PROGRAM REVENUE	151,496.62	158,579.22	114,500.37	194,974.00	172,229.00	-22,745.00	-11.67%
Total Revenue:	151,496.62	158,579.22	114,500.37	194,974.00	172,229.00	-22,745.00	-11.67%
Expense							
501 - PROGRAM SALARIES & WAGES	37,545.65	27,956.51	26,968.38	57,958.00	44,794.00	-13,164.00	-22.71%
502 - PROGRAM CONTRACTUAL SERVICES	19,450.82	20,923.68	12,253.80	23,279.50	26,706.00	3,426.50	14.72%
503 - PROGRAM COMMODITIES	14,314.84	20,151.71	17,488.64	33,300.00	32,780.00	-520.00	-1.56%
Total Expense:	71,311.31	69,031.90	56,710.82	114,537.50	104,280.00	-10,257.50	-8.96%
Total Center: 64 - PROGRAMS FOR ALL AGES:	80,185.31	89,547.32	57,789.55	80,436.50	67,949.00	-12,487.50	-15.52%
Center: 65 - SENIOR CITIZENS							
Revenue							
430 - PROGRAM REVENUE	18,257.74	36,513.48	41,874.24	33,740.00	39,650.00	5,910.00	17.52%
Total Revenue:	18,257.74	36,513.48	41,874.24	33,740.00	39,650.00	5,910.00	17.52%
Expense							
501 - PROGRAM SALARIES & WAGES	12,739.65	16,743.56	14,166.90	21,789.00	21,181.00	-608.00	-2.79%
502 - PROGRAM CONTRACTUAL SERVICES	8,704.05	23,844.75	27,258.31	19,030.00	20,828.00	1,798.00	9.45%
503 - PROGRAM COMMODITIES	1,731.45	4,793.79	4,475.61	3,745.00	4,600.00	855.00	22.83%
Total Expense:	23,175.15	45,382.10	45,900.82	44,564.00	46,609.00	2,045.00	4.59%
Total Center: 65 - SENIOR CITIZENS:	-4,917.41	-8,868.62	-4,026.58	-10,824.00	-6,959.00	3,865.00	-35.71%
Center: 66 - SPECIAL EVENTS							
Revenue							
430 - PROGRAM REVENUE	49,656.00	45,314.29	13,379.22	45,850.00	49,525.00	3,675.00	8.02%
Total Revenue:	49,656.00	45,314.29	13,379.22	45,850.00	49,525.00	3,675.00	8.02%
Expense							
501 - PROGRAM SALARIES & WAGES	335.00	1,977.37	232.50	2,759.00	4,916.00	2,157.00	78.18%
502 - PROGRAM CONTRACTUAL SERVICES	12,054.52	13,993.46	11,799.10	13,700.00	32,200.00	18,500.00	135.04%
503 - PROGRAM COMMODITIES	19,540.04	26,268.66	33,330.10	43,930.00	28,050.00	-15,880.00	-36.15%
Total Expense:	31,929.56	42,239.49	45,361.70	60,389.00	65,166.00	4,777.00	7.91%
Total Center: 66 - SPECIAL EVENTS:	17,726.44	3,074.80	-31,982.48	-14,539.00	-15,641.00	-1,102.00	7.58%

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SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Center: 68 - LIPPOLD PARK COMPLEX							
Revenue							
430 - PROGRAM REVENUE	101,694.71	117,987.70	129,825.68	149,885.00	161,595.00	11,710.00	7.81%
440 - OPERATIONS INCOME	86,203.50	108,969.75	78,192.00	115,300.00	121,000.00	5,700.00	4.94%
Total Revenue:	187,898.21	226,957.45	208,017.68	265,185.00	282,595.00	17,410.00	6.57%
Expense							
501 - PROGRAM SALARIES & WAGES	47,789.91	51,131.38	53,096.54	57,290.00	67,478.50	10,188.50	17.78%
502 - PROGRAM CONTRACTUAL SERVICES	0.00	100.00	1,407.00	1,428.00	0.00	-1,428.00	-100.00%
503 - PROGRAM COMMODITIES	16,150.99	20,807.21	27,119.15	37,377.00	34,576.50	-2,800.50	-7.49%
510 - SALARIES & WAGES	126,985.29	170,433.65	144,680.44	200,758.00	259,142.00	58,384.00	29.08%
520 - CONTRACTUAL SERVICES	19,644.52	16,962.62	11,861.59	28,900.00	20,900.00	-8,000.00	-27.68%
530 - COMMODITIES	1,988.55	3,880.62	10,716.88	6,150.00	8,265.00	2,115.00	34.39%
550 - UNCAPITALIZED IMPROVEMENTS	30,221.57	132,803.92	49,373.45	76,360.00	99,400.00	23,040.00	30.17%
560 - MAINTENANCE & REPAIRS	121.93	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	242,902.76	396,119.40	298,255.05	408,263.00	489,762.00	81,499.00	19.96%
Total Center: 68 - LIPPOLD PARK COMPLEX:	-55,004.55	-169,161.95	-90,237.37	-143,078.00	-207,167.00	-64,089.00	44.79%
Total Fund: 02 - RECREATION:	564,052.75	131,002.05	819,818.47	-1,172,736.00	-494,886.80	677,849.20	-57.80%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Account Detail
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 02 - RECREATION								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
02-11-00-410003	PROPERTY TAX	1,746,731.05	1,772,949.16	1,907,066.07	1,873,567.00	2,091,600.00	218,033.00	11.64%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Tax Levy - Recreation Fund		1.00	2,100,000.00	-2,091,600.00			
Total SubAccount: 410 - TAXES:		1,746,731.05	1,772,949.16	1,907,066.07	1,873,567.00	2,091,600.00	218,033.00	11.64%
SubAccount: 440 - OPERATIONS INCOME								
02-11-00-440014	INTEREST--MM/ILLINOIS FUND	2,181.21	62,360.48	77,685.71	8,500.00	8,500.00	0.00	0.00%
02-11-00-440019	INVESTMENT INTEREST - CD'S	567.83	1,437.11	4,778.40	5,000.00	5,000.00	0.00	0.00%
02-11-00-440021	REIMBURSEMENT	943.00	1,477.00	752.73	250.00	250.00	0.00	0.00%
02-11-00-440023	OTHER INCOME	8,724.51	0.00	0.00	250.00	250.00	0.00	0.00%
02-11-00-440037	BROCHURE ADVERTISING REVE	7,304.99	9,200.00	18,338.92	8,000.00	19,500.00	11,500.00	143.75%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	24/25		Increased based on conversations with marketing regarding advertising					
Total SubAccount: 440 - OPERATIONS INCOME:		19,721.54	74,474.59	101,555.76	22,000.00	33,500.00	11,500.00	52.27%
Total Revenue:		1,766,452.59	1,847,423.75	2,008,621.83	1,895,567.00	2,125,100.00	229,533.00	12.11%
Expense								
SubAccount: 510 - SALARIES & WAGES								
02-11-00-510001	DIRECTOR	81,354.03	84,405.96	64,616.01	89,006.00	92,998.00	3,992.00	4.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Executive Director salary		0.00	0.00	92,998.00			
02-11-00-510002	SUPT OF BUSINESS SERVICES	47,870.40	49,647.62	37,320.89	52,093.00	55,191.00	3,098.00	5.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supt salary		0.00	0.00	55,191.00			
02-11-00-510003	SUPT OF REC PROGRAMS & FA	53,008.87	55,020.56	41,771.44	58,953.00	61,790.00	2,837.00	4.81%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supt salary		0.00	0.00	61,790.00			
02-11-00-510004	MANAGER REC FACILITY SERVI	35,041.56	37,863.38	28,338.25	39,156.00	41,304.00	2,148.00	5.49%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code		Units	Price	Amount				
2024-2025		0.00	0.00	41,304.00				
02-11-00-510005	SUPT OF PARKS SERVICES	31,915.65	33,426.06	25,321.20	34,955.00	36,482.00	1,527.00	4.37%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Facility Manager salary	0.00	0.00	41,304.00				
02-11-00-510007	OFFICE STAFF	54,174.08	60,719.58	39,965.15	54,289.00	67,918.00	13,629.00	25.10%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Supt salary	0.00	0.00	36,482.00				
2024-2025	Executive Asst/Office Manager	0.00	0.00	30,538.00				
2024-2025	Guest Services Associate-FT	0.00	0.00	22,092.00				
2024-2025	Guest Services Associate-PT	0.00	0.00	15,288.00				
02-11-00-510009	RECREATIONAL SUPERVISORS	194,571.00	229,456.64	165,356.69	243,875.00	250,811.00	6,936.00	2.84%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Rec Aquatics	0.00	0.00	61,592.00				
2024-2025	Rec Athletics	0.00	0.00	65,702.00				
2024-2025	Rec Cultural Arts/Special Events	0.00	0.00	54,081.00				
2024-2025	Rec Fitness/Active Adults	0.00	0.00	69,436.00				
02-11-00-510015	PUBLIC RELATIONS COORDINA	41,199.40	43,122.52	33,169.74	45,619.00	54,840.00	9,221.00	20.21%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Marketing Manager	0.00	0.00	54,840.00				
02-11-00-510018	ACCOUNTANTS	60,280.28	69,690.63	56,779.78	69,116.00	120,219.00	51,103.00	73.94%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Business Services Manager	0.00	0.00	52,010.00				
2024-2025	Payables Accountant	0.00	0.00	25,593.00				
2024-2025	Payroll Accountant	0.00	0.00	31,570.00				
2024-2025	Receivables Accountant	0.00	0.00	11,046.00				
02-11-00-510035	MAINTENANCE STAFF	256,384.09	270,001.63	198,210.31	318,167.00	305,019.00	-13,148.00	-4.13%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Crew Leader Mechanic	0.00	0.00	18,736.00				

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Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Ground Crew Leader		0.00	0.00	13,918.00			
2024-2025	Historical adjustment		0.00	0.00	-30,000.00			
2024-2025	Irrigation/Turf Crew Leader		0.00	0.00	15,603.00			
2024-2025	Laborer b.5		0.00	0.00	10,930.00			
2024-2025	Laborer vacant (3)		0.00	0.00	39,665.00			
2024-2025	Laborer.a.1		0.00	0.00	12,148.00			
2024-2025	Laborer.a.2		0.00	0.00	10,936.00			
2024-2025	Laborer.a.3		0.00	0.00	10,936.00			
2024-2025	Laborer.b.1		0.00	0.00	10,930.00			
2024-2025	Laborer.b.2		0.00	0.00	12,751.00			
2024-2025	Laborer.b.3		0.00	0.00	12,751.00			
2024-2025	Laborer.c		0.00	0.00	14,084.00			
2024-2025	Landscape Crew Leader		0.00	0.00	20,300.00			
2024-2025	Lippold Mowing Specialist		0.00	0.00	14,885.00			
2024-2025	Maintenance Specialist		0.00	0.00	15,575.00			
2024-2025	Maintenance Specialist HVAC/Electric		0.00	0.00	18,955.00			
2024-2025	Maintenance Specialist Playgrounds		0.00	0.00	17,393.00			
2024-2025	Mowing Crew Leader		0.00	0.00	16,188.00			
2024-2025	Park Projects Crew Leader		0.00	0.00	20,923.00			
2024-2025	Parks Services Admin Asst		0.00	0.00	14,024.00			
2024-2025	Risk Manager Technician		0.00	0.00	13,388.00			
02-11-00-510041	MANAGER OF PARK PLANNING	23,950.86	25,682.09	17,221.02	23,899.00	25,091.00	1,192.00	4.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Mgr Park Planning & Development		0.00	0.00	25,091.00			
02-11-00-510054	SAFETY/1ST AID TRAINING	0.00	0.00	0.00	21,500.00	14,097.00	-7,403.00	-34.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	PT Admin Human Resources Coordinator		0.00	0.00	14,097.00			
02-11-00-510056	MGR OF RECREATION SERVICE!	0.00	0.00	26,480.77	76,500.00	81,262.00	4,762.00	6.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	MANAGER OF RECREATION SERVICES		0.00	0.00	81,262.00			
02-11-00-510057	PART TIME RECREATION	3,660.84	0.00	0.00	0.00	6,375.00	6,375.00	0.00%

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Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Recreation Summer Intern	425.00	15.00	6,375.00			
02-11-00-510058	PART TIME MAINTENANCE	17,451.14	30,531.63	27,997.46	43,000.00	43,000.00	0.00%
02-11-00-510063	MARKETING COORDINATOR	57,110.22	59,802.46	44,985.29	62,081.00	70,873.00	14.16%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	MARKETING COORDINATOR	0.00	0.00	70,873.00			
02-11-00-510065	BUILDING CUSTODIAN	46,052.76	51,004.12	56,473.92	82,198.00	90,739.00	10.39%
02-11-00-510070	HUMAN RESOURCE MANAGER	21,325.39	22,434.58	16,069.87	24,189.00	25,091.00	3.73%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Human Resource Manager	0.00	0.00	25,091.00			
02-11-00-510300	RISK MANAGER	0.00	0.00	0.00	25,000.00	34,519.00	38.08%
02-11-00-510405	FICA/MEDICARE	39,298.26	57,812.11	55,393.90	102,916.00	102,916.00	0.00%
02-11-00-510450	AWARDS	300.00	75.00	0.00	300.00	300.00	0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	EE Recognition/Comm Monetary Awards	0.00	0.00	300.00			
Total SubAccount: 510 - SALARIES & WAGES:		1,064,948.83	1,180,696.57	935,471.69	1,466,812.00	1,580,835.00	7.77%
SubAccount: 520 - CONTRACTUAL SERVICES							
02-11-00-520201	SCHOLARSHIP	1,654.88	2,683.70	1,736.40	3,000.00	4,000.00	33.33%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Scholarship	Place holder for scholarships rewarded					
02-11-00-520205	GARBAGE DISPOSAL	4,202.01	1,677.54	1,247.27	5,000.00	2,500.00	-50.00%
02-11-00-520206	ELECTRICITY	34,266.81	27,653.91	22,087.63	38,000.00	33,300.00	-12.37%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	ADMINISTRATION BLDG.	1.00	6,100.00	6,100.00			
2024-2025	BAND SHELL	1.00	325.00	325.00			
2024-2025	BEALS PROPERTY	1.00	2,000.00	2,000.00			
2024-2025	CHRIST FARM	1.00	300.00	300.00			
2024-2025	GLC	1.00	7,200.00	7,200.00			
2024-2025	GRAND OAKS	1.00	2,000.00	2,000.00			
2024-2025	MAIN BEACH	1.00	5,100.00	5,100.00			

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Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	PALMER HOUSE		1.00	100.00	100.00			
2024-2025	POLICE HEADQUARTERS		1.00	950.00	950.00			
2024-2025	PUMP ELECTRIC		1.00	150.00	150.00			
2024-2025	SHAMROCK HILLS		1.00	825.00	825.00			
2024-2025	SPOERL		1.00	900.00	900.00			
2024-2025	STERNE'S WOODS		1.00	825.00	825.00			
2024-2025	V.A.		1.00	4,200.00	4,200.00			
2024-2025	WEST BEACH		1.00	1,475.00	1,475.00			
2024-2025	WOODS CREEK		1.00	850.00	850.00			
02-11-00-520207	HEAT	12,408.41	17,880.99	9,433.95	20,000.00	20,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	ADMINISTRATION OFFICE		1.00	2,000.00	2,000.00			
2024-2025	GARAGE		1.00	3,000.00	3,000.00			
2024-2025	GRAND OAKS		1.00	2,000.00	2,000.00			
2024-2025	MAIN BEACH		1.00	3,500.00	3,500.00			
2024-2025	MISC FEES DUE TO PRICE INCREASE		1.00	3,000.00	3,000.00			
2024-2025	OAKWOODS LODGE		1.00	600.00	600.00			
2024-2025	PALMER HOUSE		1.00	800.00	800.00			
2024-2025	POLICE HEADQUARTERS		1.00	600.00	600.00			
2024-2025	ROTARY		1.00	900.00	900.00			
2024-2025	SHAMROCK HILLS		1.00	800.00	800.00			
2024-2025	SPOERL		1.00	700.00	700.00			
2024-2025	WEST BEACH		1.00	1,500.00	1,500.00			
2024-2025	WOODS CREEK		1.00	600.00	600.00			
02-11-00-520208	WATER/SEWER	25,114.81	27,469.45	28,426.30	33,000.00	33,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	ADMINISTRATIVE OFFICE		1.00	650.00	650.00			
2024-2025	FOUR COLONIES		1.00	50.00	50.00			
2024-2025	GARAGE		1.00	600.00	600.00			
2024-2025	MAIN BEACH		1.00	2,500.00	2,500.00			
2024-2025	MISC DUE TO FUTURE FEE INCREASES		1.00	2,600.00	2,600.00			
2024-2025	OAKWOODS LODGE		1.00	250.00	250.00			
2024-2025	POLICE HEADQUARTERS		1.00	250.00	250.00			
2024-2025	SPOERL		1.00	850.00	850.00			
2024-2025	V.A. NORTH BATHROOMS		1.00	300.00	300.00			
2024-2025	V.A. SOUTH BATHROOMS		1.00	150.00	150.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	V.A. SPLASHPAD		1.00 11,000.00	11,000.00				
2024-2025	WOODSCREEK		1.00 300.00	300.00				
2024-2025	WOODSCREEK SPLASHPAD		1.00 13,500.00	13,500.00				
02-11-00-520209	COMMUNICATION	42,714.59	41,139.68	36,979.82	46,000.00	45,000.00	-1,000.00	-2.17%
02-11-00-520211	COUPONS RECREATION	399.40	450.00	237.00	500.00	500.00	0.00	0.00%
02-11-00-520212	PROFESSIONAL SERVICES	3,181.16	4,153.38	295.00	1,000.00	6,500.00	5,500.00	550.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Job benchmarking		0.00	0.00	2,000.00			
2024-2025	Records Disposal		1.00	1,000.00	1,000.00			
2024-2025	W2, 1099 printing & filing		0.00	0.00	3,500.00			
02-11-00-520213	COMPUTER/SOFTWARE EXPEN	30,550.90	39,708.44	78,588.21	82,297.00	79,155.00	-3,142.00	-3.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Adobe Creative Cloud		0.00	0.00	180.00			
2024-2025	Antivirus software (IT Service)		1.00	0.00	0.00			
2024-2025	Applitrack agreement and Incode interface		0.00	0.00	1,100.00			
2024-2025	Cloud backup		0.00	0.00	3,000.00			
2024-2025	Equipment for scanners/punch passes		1.00	3,500.00	3,500.00			
2024-2025	ExecuTime time clock maintenance		0.50	2,656.00	1,328.00			
2024-2025	ExecuTime time, attendance		0.50	14,100.00	7,050.00			
2024-2025	Frontline Technologies - Applitrack		0.00	0.00	963.00			
2024-2025	Incode maintenance		0.00	0.00	23,460.00			
2024-2025	Microsoft/Office 365 consultant		0.00	0.00	500.00			
2024-2025	Miscellaneous		0.00	0.00	1,000.00			
2024-2025	RecTrac service/maintenance agreement		0.00	0.00	17,000.00			
2024-2025	Spam filter/security certificates		0.00	0.00	2,500.00			
2024-2025	TimePro		0.00	0.00	1,900.00			
2024-2025	Tyler Tech implementation fee Rec/onboard		0.00	0.00	3,000.00			
2024-2025	Tyler Technologies onboarding		0.00	0.00	6,500.00			
2024-2025	Tyler Technologies - applicant tracking syste		0.00	0.00	6,174.00			
02-11-00-520215	MAINTENANCE AGREEMENTS	6,912.85	5,528.01	3,808.15	5,625.00	4,425.00	-1,200.00	-21.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	INTEGRA ADMIN COPIERS/PRINTERS		0.00	0.00	4,425.00			
02-11-00-520216	OFFICE EQUIPMENT LEASE	600.01	961.80	673.26	2,440.50	2,595.50	155.00	6.35%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	GREAT AMERICA LEASING	0.00	0.00	1,795.50			
2024-2025	PITNEY BOWES MAIL MACHINE	0.00	0.00	800.00			
02-11-00-520217	SECURITY SYSTEM	3,437.76	2,766.22	0.00	0.00	0.00	0.00%
02-11-00-520220	LEGAL FEES	6,646.60	7,912.01	5,266.43	7,000.00	8,750.00	1,750.00 25.00%
02-11-00-520222	SUBSCRIPTIONS	61.93	319.75	105.87	300.00	585.00	285.00 95.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	ADOBE SUBSCRIPTION	0.00	0.00	180.00			
2024-2025	AMAZON ANNUAL SUBSCRIPTION	0.00	0.00	60.00			
2024-2025	NORTHWEST HERALD ANNUAL SUBSCRIPTIC	0.00	0.00	75.00			
2024-2025	ZOOM ANNUAL SUBSCRIPTION	0.00	0.00	270.00			
02-11-00-520223	DUES	8,681.88	8,981.88	7,758.12	10,381.00	11,021.00	640.00 6.17%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	ASCAP Muisc	0.00	0.00	400.00			
2024-2025	Chat GPT	12.00	20.00	240.00			
2024-2025	CL CHAMBER	0.00	0.00	338.00			
2024-2025	DOWNTOWN CL	0.00	0.00	150.00			
2024-2025	IAPD	1.00	3,650.00	3,650.00			
2024-2025	IPRA	1.00	2,200.00	2,200.00			
2024-2025	IPRA Dues Marketing Department	2.00	260.00	520.00			
2024-2025	MISC	1.00	500.00	500.00			
2024-2025	NRPA	0.00	0.00	813.00			
2024-2025	Rotary	1.00	910.00	910.00			
2024-2025	SHRM/Stateline/HR Source/IPRA-HR	0.00	0.00	1,250.00			
2024-2025	SPRA	1.00	50.00	50.00			
02-11-00-520225	EDUCATION/SEMINARS	170.50	865.33	1,126.33	1,500.00	10,500.00	9,000.00 600.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	LGMC	1.00	4,000.00	4,000.00			
2024-2025	Marketing Workshops/Seminars	1.00	1,500.00	1,500.00			
2024-2025	Recreation Education Opportunities	0.00	0.00	2,500.00			
2024-2025	Safety seminars/RMI/OSHA-10	0.00	0.00	1,250.00			
2024-2025	Safety suggestion awards	0.00	0.00	250.00			
2024-2025	Safety training	0.00	0.00	1,000.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
02-11-00-520250	MISCELLANEOUS	2,217.52	1,032.50	1,577.50	1,250.00	2,250.00	1,000.00	80.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	3rd Party VOE-Faith's Law-HR		0.00	0.00	1,000.00			
2024-2025	CRIMINAL BACKGROUND CHECKS		0.00	0.00	1,250.00			
02-11-00-520255	MISCELLANEOUS BANK CHARG	49,702.29	72,261.43	48,856.89	62,000.00	62,000.00	0.00	0.00%
02-11-00-520265	IT SERVICE	19,696.00	19,489.38	20,908.28	27,500.00	32,910.00	5,410.00	19.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Anti-virus (3-yr last-2024)		1.00	0.00	0.00			
2024-2025	Cloud backup (REACT)		0.00	0.00	1,800.00			
2024-2025	Microsoft Office (REACT)		0.00	0.00	5,700.00			
2024-2025	React IT Services		0.00	0.00	25,410.00			
02-11-00-520337	UNEMPLOYMENT BENEFITS	-4,025.75	-273.13	0.00	0.00	0.00	0.00	0.00%
02-11-00-520574	POSTAGE	27,894.50	25,664.02	21,068.87	36,150.00	37,100.00	950.00	2.63%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Fall 2024 Brochure postage		1.00	5,700.00	5,700.00			
2024-2025	Feb/Mar 2025 Park Report postage		1.00	4,000.00	4,000.00			
2024-2025	May 2024 Park Report postage		1.00	4,000.00	4,000.00			
2024-2025	Oct 2024 Park Report/Annual Report postag		1.00	4,800.00	4,800.00			
2024-2025	Postage, Regular, Staff Mailings, Comm Noti		0.00	0.00	3,450.00			
2024-2025	Special advertising mailing TBD-postcards		1.00	2,500.00	2,500.00			
2024-2025	Summer 2025 Brochure postage		1.00	6,200.00	6,200.00			
2024-2025	USPS Annual Permit		1.00	450.00	450.00			
2024-2025	Winter Spring 2024-2025 Brochure postage		1.00	6,000.00	6,000.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		276,489.06	308,326.29	290,181.28	382,943.50	396,091.50	13,148.00	3.43%
SubAccount: 530 - COMMODITIES								
02-11-00-530250	MISCELLANEOUS	932.50	180.00	595.00	1,150.00	1,500.00	350.00	30.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Job Postings		0.00	0.00	1,500.00			
02-11-00-530260	GAS & DIESEL FUEL	5,493.79	1,299.18	0.00	15,000.00	0.00	-15,000.00	-100.00%
02-11-00-530318	SAFETY EQUIPMENT	1,912.28	6,612.09	116.75	5,125.00	10,375.00	5,250.00	102.44%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	1 REPLACEMENT ZOLL AED	0.00	0.00	1,375.00			
2024-2025	AED BATTERIES	0.00	0.00	1,000.00			
2024-2025	CPR/AED MEDIC FIRST AID CERTIFICATION T	0.00	0.00	2,500.00			
2024-2025	REPLACE ZOLL AED ADULT PADS	0.00	0.00	4,000.00			
2024-2025	REPLACE ZOLL AED PEDIATRIC PADS	0.00	0.00	1,500.00			
02-11-00-530353	CUSTODIAL SUPPLIES	16,750.25	17,782.16	16,699.10	15,000.00	15,000.00	0.00 0.00%
02-11-00-530360	PUBLIC INFORMATION SUPPLIE	26,521.32	26,606.01	22,983.32	39,370.00	35,665.00	-3,705.00 -9.41%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	123 RF Subscription Credits	1.00	1,500.00	1,500.00			
2024-2025	Adobe Creative Cloud Subscription	12.00	190.00	2,280.00			
2024-2025	Booth Fees-Misc expo	1.00	500.00	500.00			
2024-2025	Business Owner/Realtor Tour/Luncheon	1.00	500.00	500.00			
2024-2025	Canva Annual Subscription	1.00	300.00	300.00			
2024-2025	Display frames and accessories	1.00	800.00	800.00			
2024-2025	Fall 2024 Digital Guide Production	1.00	2,600.00	2,600.00			
2024-2025	Hootsuite Social Media Scheduling Annual	1.00	800.00	800.00			
2024-2025	IPRA Comm Service Plaque	1.00	100.00	100.00			
2024-2025	Loyalty Reward Gift Cards each season	3.00	175.00	525.00			
2024-2025	Marketing Pop Up Food	1.00	800.00	800.00			
2024-2025	Marketing Pop Up/Activity Entertainment	1.00	800.00	800.00			
2024-2025	Promo Items	1.00	2,500.00	2,500.00			
2024-2025	Purei Hosting Plan	1.00	2,700.00	2,700.00			
2024-2025	Purei Web CMS Annual License Fee	1.00	500.00	500.00			
2024-2025	REACH Digital Monitor Annual Renewal 5 loc	1.00	1,600.00	1,600.00			
2024-2025	REACH Replacement Monitor	1.00	600.00	600.00			
2024-2025	REACH replacment hardware out of warrant	1.00	400.00	400.00			
2024-2025	Shaw Media Archive Services	12.00	5.00	60.00			
2024-2025	Summer 2024 Digital Guide Production	1.00	2,600.00	2,600.00			
2024-2025	Summer Camp 2025 Digital Guide Productio	1.00	1,300.00	1,300.00			
2024-2025	Video production/photo purchases	1.00	3,500.00	3,500.00			
2024-2025	Vimeo Video Edit Annual Subscription	1.00	250.00	250.00			
2024-2025	Website Accessibility Monitoring Annual	1.00	1,600.00	1,600.00			
2024-2025	Website consult/upgrade/updates	1.00	1,200.00	1,200.00			
2024-2025	Website domain registration renewal (TRC 8	2.00	175.00	350.00			
2024-2025	Winter Spring 2024-2025 Digital Guide Prodi	1.00	2,600.00	2,600.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Zix Social media archive service		12.00	200.00	2,400.00			
02-11-00-530365	ADVERTISING	11,442.68	11,721.66	4,911.99	23,310.00	26,469.00	3,159.00	13.55%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Chamber Electronic Marquee Ads		3.00	70.00	210.00			
2024-2025	Chamber of Commerce Guide 2024-2025		1.00	2,600.00	2,600.00			
2024-2025	Constant Contact E-Newsletter Subscriber S		1.00	3,300.00	3,300.00			
2024-2025	Northwest Herald Monthly Advertising		12.00	500.00	6,000.00			
2024-2025	Other Media Ads (radio, visitor guides etc)		1.00	4,800.00	4,800.00			
2024-2025	Paid Event Guide Listing Upgrades		1.00	300.00	300.00			
2024-2025	Rev Local Main Beach Pavilion Monthly Loca		12.00	320.00	3,840.00			
2024-2025	Rev Local Main Beach Pavilion On Boarding I		1.00	379.00	379.00			
2024-2025	Rev Local Search Service-Barlina House Pres		12.00	320.00	3,840.00			
2024-2025	Social Media Advertising		12.00	100.00	1,200.00			
02-11-00-530395	PRINTING	25,850.61	63,493.24	58,962.78	75,600.00	75,350.00	-250.00	-0.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	At A Glance Update Reprint		1.00	800.00	800.00			
2024-2025	Banners for Stands		1.00	2,500.00	2,500.00			
2024-2025	Bus Cards, Stationary Cards,Business Envelop		0.00	0.00	2,000.00			
2024-2025	Fall 2024 Brochure Printing		1.00	16,500.00	16,500.00			
2024-2025	Feb-Mar 2025 Park Report Printing		1.00	4,200.00	4,200.00			
2024-2025	May 2024 Park Report Printing		1.00	4,200.00	4,200.00			
2024-2025	Misc Print Projects-large quantity or large s		1.00	3,500.00	3,500.00			
2024-2025	Name Badges		0.00	0.00	250.00			
2024-2025	Oct 2024 Park Report Printing-Annual Repor		1.00	4,600.00	4,600.00			
2024-2025	Rack Card Updates Reprint		1.00	1,800.00	1,800.00			
2024-2025	Summer 2024 Brochure Printing		1.00	17,500.00	17,500.00			
2024-2025	Winter Spring 2024-2025 Brochure Printing		1.00	17,500.00	17,500.00			
02-11-00-530425	COFFEE	1,125.20	914.07	676.81	1,500.00	1,000.00	-500.00	-33.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	COFFEE/TEA		0.00	0.00	1,000.00			
02-11-00-530550	RESOURCE MATERIALS	0.00	0.00	223.05	275.00	300.00	25.00	9.09%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	FEDERAL & IL STATE LABOR POSTERS	0.00	0.00	300.00			
02-11-00-530553	OFFICE SUPPLIES	11,437.45	11,125.19	7,604.47	13,500.00	17,000.00	3,500.00 25.93%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	DIRECTIONAL SIGN BOARDS - WRITE ON W/I	2.00	250.00	500.00			
2024-2025	OFFICE SUPPLIES TONER, COPY PAPER, MISC	0.00	0.00	14,500.00			
2024-2025	PORTABLE PROJECTOR	0.00	0.00	250.00			
2024-2025	PORTABLE PROJECTOR SCREEN	0.00	0.00	275.00			
2024-2025	STANCHIONS WITH SIGN HOLDER FRAMES 8	0.00	0.00	725.00			
2024-2025	USA, CLPD FLAGS FOR FACILITIES	0.00	0.00	750.00			
02-11-00-530560	OFFICE EQUIPMENT	565.62	2,013.93	1,476.45	2,000.00	2,000.00	0.00 0.00%
02-11-00-530563	COMPUTERS	7,351.91	17,851.40	8,458.27	30,500.00	34,500.00	4,000.00 13.11%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Computer Replacements (additional Poynts)	1.00	24,000.00	24,000.00			
2024-2025	Misc computer supplies	1.00	3,000.00	3,000.00			
2024-2025	Recreation Laptops	1.00	5,000.00	5,000.00			
2024-2025	Scanners/equipment for Fitness Classes	1.00	2,500.00	2,500.00			
02-11-00-530694	UNIFORMS	1,219.99	1,263.43	691.44	2,500.00	2,500.00	0.00 0.00%
Total SubAccount: 530 - COMMODITIES:		110,603.60	160,862.36	123,399.43	224,830.00	221,659.00	-3,171.00 -1.41%
SubAccount: 540 - INSURANCE							
02-11-00-540507	INSURANCE/HEALTH	284,290.85	239,795.68	196,154.70	586,473.00	487,825.00	-98,648.00 -16.82%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	EAP	0.00	0.00	1,500.00			
2024-2025	HEALTH INSURANCE	0.00	0.00	461,325.00			
2024-2025	HSA	0.00	0.00	25,000.00			
Total SubAccount: 540 - INSURANCE:		284,290.85	239,795.68	196,154.70	586,473.00	487,825.00	-98,648.00 -16.82%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 570 - OTHER EXPENSES								
02-11-00-570028	FURNITURE/FIXTURES	4,567.76	23,940.03	5,091.53	14,350.00	36,500.00	22,150.00	154.36%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Admin Building office furniture	0.00	0.00	7,000.00				
2024-2025	Carts	4.00	150.00	600.00				
2024-2025	DESK CHAIRS -7 NEW OFFICES	0.00	0.00	1,400.00				
2024-2025	Desk chairs Recreation Dept	0.00	0.00	2,250.00				
2024-2025	Furniture for senior rm, art rm and dance -'2	1.00	8,250.00	8,250.00				
2024-2025	Main Beach shelving for camps, events	1.00	4,500.00	4,500.00				
2024-2025	OFFICE FURNITURE -8 NEW OFFICES	0.00	0.00	12,500.00				
02-11-00-570040	COMMUNICATION EQUIPME	10.04	0.00	0.00	900.00	600.00	-300.00	-33.33%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Rainout Line	1.00	400.00	400.00				
2024-2025	Staff replacement cell phones	1.00	200.00	200.00				
02-11-00-570250	MISCELLANEOUS	1,800.09	4,043.58	3,132.07	8,575.00	15,175.00	6,600.00	76.97%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	ALL STAFF MTG REFRESHMENTS	0.00	0.00	425.00				
2024-2025	COUNTRYSIDE FLORAL FUNERAL ARRANGEN	0.00	0.00	500.00				
2024-2025	EE SERVICE RECOGNITION MONETARY AWAI	0.00	0.00	1,500.00				
2024-2025	EMPLOYEE STAFF ID LANYARDS	0.00	0.00	200.00				
2024-2025	EMPLOYEES STAFF ID SUPPLIES	0.00	0.00	1,500.00				
2024-2025	HEALTH WELLNESS COMMITTEE	0.00	0.00	1,250.00				
2024-2025	HIGH FIVE WINNER LUNCHEON	0.00	0.00	250.00				
2024-2025	MISC STAFF MEETINGS	0.00	0.00	750.00				
2024-2025	ONBOARDING KIT	0.00	0.00	4,000.00				
2024-2025	QUARTERLY STAFF MEETINGS	0.00	0.00	300.00				
2024-2025	RETIREMENTS	0.00	0.00	1,500.00				
2024-2025	SAFETY AWARDS	0.00	0.00	300.00				
2024-2025	STAFF & BOARD HOLIDAY PARTY	0.00	0.00	2,000.00				
2024-2025	STATE CONFERENCE STAFF APPRECIATION D	0.00	0.00	700.00				
02-11-00-570574	DONATIONS	165.00	750.00	75.00	0.00	0.00	0.00	0.00%
02-11-00-570676	MEETINGS/CONFERENCES	5,894.81	14,661.02	7,250.97	23,500.00	21,500.00	-2,000.00	-8.51%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	AB Show/Conference-FT Athletic Supervisor			1.00	2,000.00	2,000.00	
2024-2025	ACA CONFERENCE			1.00	1,000.00	1,000.00	
2024-2025	IPRA CONFERENCE			1.00	15,000.00	15,000.00	
2024-2025	MISC			1.00	1,000.00	1,000.00	
2024-2025	NRPA			1.00	2,500.00	2,500.00	
02-11-00-570677	TRAVELING EXPENSE	2,270.50	5,673.17	4,409.02	5,100.00	5,100.00	0.00 0.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Mileage and Travel Reimbursement			1.00	4,500.00	4,500.00	
2024-2025	NRPA travel			0.00	0.00	600.00	
02-11-00-570959	OPERATING TRANSFER OUT	0.00	200,000.00	0.00	840,000.00	200,000.00	-640,000.00 -76.19%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Transfer to Capital Projects			0.00	0.00	200,000.00	
02-11-00-570960	CASH OVER/SHORT	-2.00	-2.00	346.36	0.00	0.00	0.00 0.00%
Total SubAccount: 570 - OTHER EXPENSES:		14,706.20	249,065.80	20,304.95	892,425.00	278,875.00	-613,550.00 -68.75%
Total Expense:		1,751,038.54	2,138,746.70	1,565,512.05	3,553,483.50	2,965,285.50	-588,198.00 -16.55%
Total Center: 11 - ADMINISTRATION:		15,414.05	-291,322.95	443,109.78	-1,657,916.50	-840,185.50	817,731.00 -49.32%
Center: 14 - POLICE							
Expense							
SubAccount: 510 - SALARIES & WAGES							
02-14-00-510008	CLERICAL-PART TIME	8,967.04	9,838.18	7,614.13	10,718.00	10,718.00	0.00 0.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Police Clerical			0.00	0.00	10,718.00	
02-14-00-510074	PARK POLICE CHIEF	31,800.21	30,220.45	23,066.77	31,733.00	33,622.00	1,889.00 5.95%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Park Police Chief			0.00	0.00	33,622.00	
02-14-00-510075	P.T. POLICE	54,233.37	52,592.83	37,895.29	88,895.00	55,000.00	-33,895.00 -38.13%
02-14-00-510076	F.T. POLICE	0.00	20,914.17	17,582.61	25,448.00	25,731.00	283.00 1.11%
Total SubAccount: 510 - SALARIES & WAGES:		95,000.62	113,565.63	86,158.80	156,794.00	125,071.00	-31,723.00 -20.23%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
02-14-00-550603							
MEMBERSHIP & TRAINING	0.00	525.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:	0.00	525.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
SubAccount: 560 - MAINTENANCE & REPAIRS							
02-14-00-560605							
VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	95,000.62	114,090.63	86,158.80	157,794.00	125,071.00	-32,723.00	-20.74%
Total Center: 14 - POLICE:	95,000.62	114,090.63	86,158.80	157,794.00	125,071.00	-32,723.00	-20.74%
Center: 62 - ADULT RECREATION							
Revenue							
SubAccount: 430 - PROGRAM REVENUE							
02-62-00-430207							
CONTRACTUAL DANCE CLASSE!	2,623.49	3,394.40	2,095.00	2,880.00	3,080.00	200.00	6.94%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Fall Baton	0.00	0.00	-820.00			
2024-2025	Summer Baton	0.00	0.00	-820.00			
2024-2025	Winter/Spring Baton	0.00	0.00	-1,440.00			
02-62-00-430209							
ADULT FITNESS	37,758.73	42,471.47	37,597.49	61,500.00	64,292.00	2,792.00	4.54%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Fee increase	.50 fee increase					
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Revenue-All Inclusive Pass	32.00	-105.00	-3,360.00			
2024-2025	Revenue-Fitness Classes at \$9 per class	3,384.00	-9.00	-30,456.00			
2024-2025	Revenue-Fitness Punch Pass	20.00	-95.00	-1,900.00			
2024-2025	Revenue-Yoga Classes @ \$9.50 per class	3,008.00	-9.50	-28,576.00			
02-62-00-430328							
SENIOR FITNESS	5,983.45	8,505.48	9,404.03	7,912.50	11,750.00	3,837.50	48.50%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Fit at 55 and Up (\$65/R and \$85/NR)	1,300.00	-6.50	-8,450.00			
2024-2025	Move It Shake It (increase 45 min class to \$5	600.00	-5.50	-3,300.00			
02-62-20-430365							
SNOWBIRD/KISS-IT TOURNS	2,600.00	1,600.00	0.00	3,840.00	3,000.00	-840.00	-21.88%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Snowbird Teams	12.00	-250.00	-3,000.00			
02-62-20-430430	ADULT VOLLEYBALL	11,055.00	10,695.00	8,706.96	14,925.00	13,165.00	-1,760.00 -11.79%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Co-Rec Volleyball	14.00	-480.00	-6,720.00			
2024-2025	Forfeit Fees	5.00	-25.00	-125.00			
2024-2025	Monetary Awards (Park District Account Cre	4.00	100.00	400.00			
2024-2025	Women's Volleyball	14.00	-480.00	-6,720.00			
Total SubAccount: 430 - PROGRAM REVENUE:		60,020.67	66,666.35	57,803.48	91,057.50	95,287.00	4,229.50 4.64%
Total Revenue:		60,020.67	66,666.35	57,803.48	91,057.50	95,287.00	4,229.50 4.64%
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
02-62-00-501209	ADULT FITNESS SALARIES & W/	29,354.05	31,454.46	23,842.80	42,608.00	42,955.00	347.00 0.81%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Fitness Classes	706.00	25.00	17,650.00			
2024-2025	Prep-10 weeks and under (1 hour per class)	110.00	17.00	1,870.00			
2024-2025	Salaries-Training	40.00	17.00	680.00			
2024-2025	Salaries-Yoga	615.00	37.00	22,755.00			
02-62-00-501328	SENIOR FITNESS SALARIES & W	4,751.04	7,403.76	6,057.25	6,232.00	8,779.50	2,547.50 40.88%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Fit at 55 and Up	216.00	25.00	5,400.00			
2024-2025	Move It Shake it Lift It (45 minute class)	120.00	25.00	3,000.00			
2024-2025	Senior Fitness Prep	20.00	16.50	330.00			
2024-2025	Training	3.00	16.50	49.50			
02-62-20-501365	SNOWBIRD/KISS-IT TOURNS SA	696.99	318.10	0.00	909.00	746.00	-163.00 -17.93%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Snowbird Supervisor	8.00	22.00	176.00			
2024-2025	Snowbird Umpires	19.00	30.00	570.00			
02-62-20-501430	ADULT VOLLEYBALL SALARIES &	5,620.00	5,715.50	3,467.27	6,488.00	7,434.00	946.00 14.58%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code		Units	Price	Amount				
2024-2025		150.00	15.00	2,250.00				
2024-2025		192.00	27.00	5,184.00				
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:	40,422.08	44,891.82	33,367.32	56,237.00	59,914.50	3,677.50	6.54%	
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-62-00-502207	CONTRACTUAL DANCE CLASSE!	917.00	1,157.50	996.80	2,016.00	2,156.00	140.00	6.94%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Fall Baton	0.00	0.00	573.00				
2024-2025	Summer Baton	0.00	0.00	572.00				
2024-2025	Winter/Spring Baton	0.00	0.00	1,011.00				
02-62-00-502209	ADULT FITNESS CONTRACTUAL	187.89	0.00	0.00	0.00	0.00	0.00	0.00%
02-62-20-502365	SNOWBIRD/KISS-IT TOURNS CC	0.00	0.00	0.00	80.00	60.00	-20.00	-25.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Snowbird QuickScores	12.00	5.00	60.00				
02-62-20-502430	ADULT VOLLEYBALL CONTRACT	599.00	0.00	182.00	448.00	196.00	-252.00	-56.25%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	QuickScores	7.00	28.00	196.00				
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	1,703.89	1,157.50	1,178.80	2,544.00	2,412.00	-132.00	-5.19%	
SubAccount: 503 - PROGRAM COMMODITIES								
02-62-00-503209	ADULT FITNESS COMMODITIES	657.54	1,928.23	1,809.04	2,350.00	2,860.00	510.00	21.70%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	10 year jacket	10.00	50.00	500.00				
2024-2025	Misc Fitness Equipment	1.00	2,000.00	2,000.00				
2024-2025	Shirts	12.00	30.00	360.00				
02-62-00-503328	SENIOR FITNESS COMMODITIE:	0.00	75.17	0.00	100.00	100.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Senior Fitness-Misc	1.00	100.00	100.00				
02-62-20-503365	SNOWBIRD/KISS-IT TOURNS CC	913.12	860.90	64.99	1,300.00	1,000.00	-300.00	-23.08%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Snowbird 16" Softballs (Dozen)			1.00	250.00	250.00	
2024-2025	Snowbird 1st Place Monetary Award			1.00	350.00	350.00	
2024-2025	Snowbird 2nd Place Monetary Award			1.00	250.00	250.00	
2024-2025	Snowbird 3rd Place Monetary Award			1.00	150.00	150.00	
02-62-20-503430	ADULT VOLLEYBALL COMMODI	635.05	1,186.23	530.15	1,890.00	700.00	-1,190.00 -62.96%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Net			1.00	600.00	600.00	
2024-2025	Volleyballs			2.00	50.00	100.00	
Total SubAccount: 503 - PROGRAM COMMODITIES:		2,205.71	4,050.53	2,404.18	5,640.00	4,660.00	-980.00 -17.38%
Total Expense:		44,331.68	50,099.85	36,950.30	64,421.00	66,986.50	2,565.50 3.98%
Total Center: 62 - ADULT RECREATION:		15,688.99	16,566.50	20,853.18	26,636.50	28,300.50	1,664.00 6.25%
Center: 63 - YOUTH RECREATION							
Revenue							
SubAccount: 430 - PROGRAM REVENUE							
02-63-00-430054	YOUTH FLAG FOOTBALL LEAGU	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
02-63-00-430068	BABYSITTING TRAINING	3,292.00	4,305.00	2,619.00	4,250.00	3,600.00	-650.00 -15.29%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Babysitting Training			40.00	-90.00	-3,600.00	
02-63-00-430133	EDUCATION/PRE-SCHOOL	171,888.68	180,444.67	130,608.46	191,788.00	186,598.00	-5,190.00 -2.71%
02-63-00-430186	CAMP/YOUNG EXPLORERS	362,928.64	460,415.25	541,583.34	511,375.00	553,410.00	42,035.00 8.22%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Revenue	Most income is June, July, August.					
2024-2025	Revenue	We raised prices by \$20 a month to cover rising costs.					
02-63-00-430187	E.T. CAMP	54,688.72	101,846.48	92,150.05	97,254.00	98,494.00	1,240.00 1.28%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Revenue	We raised prices by \$20 a month to cover rising costs.					
02-63-00-430188	JR HIGH & TEEN CAMPS	72,671.82	126,749.97	155,096.67	135,410.00	157,776.00	22,366.00 16.52%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Notes								
Budget Code	Subject		Description					
2024-2025	change		Raised fee by \$10					
2024-2025	Revenue		We raised prices by \$20 a month to cover rising costs.					
02-63-00-430214	KID ROCK	8,621.57	13,414.44	9,733.00	10,431.00	11,047.00	616.00	5.91%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	Revenue		Participation is way up.					
02-63-00-430217	KIDS FITNESS CLASSES	1,249.00	543.00	553.75	2,016.00	2,128.00	112.00	5.56%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Kids Fitness (\$9/hr)	28.00	-76.00	-2,128.00				
02-63-00-430220	EXTENDED TIME	911,662.84	1,075,784.72	730,081.93	1,239,218.00	1,156,606.00	-82,612.00	-6.67%
02-63-00-430245	GYMNASTICS	37,467.38	51,359.24	38,898.43	38,644.00	52,478.00	13,834.00	35.80%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	CLGTC (Crystal Lake Gymnastics Training Cer	25.00	-150.00	-3,750.00				
2024-2025	Trinity 45 minute classes	138.00	-156.00	-21,528.00				
2024-2025	Trinity 60 minute classes	30.00	-166.00	-4,980.00				
2024-2025	Trinity 60 minute Parkour & Tumbling classe	90.00	-174.00	-15,660.00				
2024-2025	Trinity Parkour camps	32.00	-205.00	-6,560.00				
02-63-00-430276	JR. LEADERS	13,895.00	12,461.00	17,889.00	17,145.00	20,155.00	3,010.00	17.56%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	Revenue		We raised prices by \$20 a month to cover rising costs.					
02-63-00-430287	YOUTH SPECIALTY CLASSES	10,491.55	24,973.59	18,629.57	12,050.00	23,700.00	11,650.00	96.68%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	General/Slime	54.00	-35.00	-1,890.00				
2024-2025	Little Medical School	64.00	-170.00	-10,880.00				
2024-2025	Misc Youth Classes	48.00	-35.00	-1,680.00				
2024-2025	Youth Specialty Chess	60.00	-125.00	-7,500.00				
2024-2025	Youth Specialty-Magic	70.00	-25.00	-1,750.00				
02-63-00-430329	LITTLE CHEFS/TOT COOKING	0.00	5,013.00	2,162.00	9,680.00	5,670.00	-4,010.00	-41.43%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Kids Cooking Fall			0.00	0.00	-1,890.00	
2024-2025	Kids Cooking Summer			0.00	0.00	-1,890.00	
2024-2025	Kids Cooking W/S			0.00	0.00	-1,890.00	
02-63-20-430055	BOYS ASBB	24,158.00	28,521.00	10,912.53	28,500.00	40,890.00	12,390.00 43.47%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	2nd/3rd Grade			148.00	-155.00	-22,940.00	
2024-2025	4th/5th Grade			140.00	-155.00	-21,700.00	
2024-2025	Volunteer Coach Credits			50.00	75.00	3,750.00	
02-63-20-430056	GIRLS ASBB	9,045.00	12,639.00	16,521.42	18,000.00	20,200.00	2,200.00 12.22%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	2nd/3rd Grade			60.00	-155.00	-9,300.00	
2024-2025	4th/5th Grade			80.00	-155.00	-12,400.00	
2024-2025	Volunteer Coach Credits (Park District Accou			20.00	75.00	1,500.00	
02-63-20-430094	YOUTH ATHLETICS	94,468.19	128,389.26	105,475.69	114,375.00	124,610.00	10,235.00 8.95%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	HOT SHOTS SPORTS - WINTER CLASSES			0.00	0.00	-17,140.00	
2024-2025	HOT SHOTS SPORTS HOLIDAY CAMPS			0.00	0.00	-7,200.00	
2024-2025	HOT SHOTS SPORTS HOT SHOTS SPORTS FAI			0.00	0.00	-23,930.00	
2024-2025	HOT SHOTS SPORTS SPRING BREAK CAMP			0.00	0.00	-2,550.00	
2024-2025	HOT SHOTS SPORTS SPRING CLASSES			0.00	0.00	-7,580.00	
2024-2025	HOT SHOTS SPORTS SUMMER CAMPS			0.00	0.00	-33,570.00	
2024-2025	HOT SHOTS SPORTS SUMMER CLASSES			0.00	0.00	-32,640.00	
02-63-20-430108	VOLLEYBALL	20,112.17	22,466.25	13,391.75	15,642.00	15,939.00	297.00 1.90%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	EVO VOLLEYBALL CLINIC			13.00	-99.00	-1,287.00	
2024-2025	EVP VOLLEYBALL CAMPS			35.00	-99.00	-3,465.00	
2024-2025	EVP VOLLEYBALL CLASSES			113.00	-99.00	-11,187.00	
02-63-20-430420	SKYHAWKS CAMPS	0.00	10,142.00	16,070.00	12,502.00	20,470.00	7,968.00 63.73%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	SKYHAWKS SPRING CLASSES	30.00	-99.00	-2,970.00				
2024-2025	SKYHAWKS SUMMER CAMPS 5 DAYS	100.00	-175.00	-17,500.00				
02-63-20-430423	SKILLS FIRST SOCCER	0.00	-130.00	0.00	0.00	0.00	0.00%	
Total SubAccount: 430 - PROGRAM REVENUE:		1,796,640.56	2,259,337.87	1,902,376.59	2,458,280.00	2,493,771.00	35,491.00	1.44%
Total Revenue:		1,796,640.56	2,259,337.87	1,902,376.59	2,458,280.00	2,493,771.00	35,491.00	1.44%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-63-00-501054	YOUTH FLAG FOOTBALL LEAGU	0.00	0.00	0.00	0.00	0.00	0.00%	
02-63-00-501068	BABYSITTING TRAINING SALAR	263.00	489.25	240.13	474.00	351.50	-122.50	-25.84%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Babysitting Training (\$18.50/hr)	19.00	18.50	351.50				
02-63-00-501133	EDUCATION/PRE-SCHOOL SAL/	92,960.33	104,824.47	74,620.99	136,052.00	105,294.00	-30,758.00	-22.61%
02-63-00-501186	CAMP/YOUNG EXPLORERS SAL	172,776.60	313,395.80	322,488.78	288,943.00	329,508.00	40,565.00	14.04%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	change	Raised minimum wage to \$15.						
02-63-00-501187	E.T. CAMP SALARIES & WAGES	33,973.65	49,161.64	47,229.02	50,069.00	53,514.00	3,445.00	6.88%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Change	Raised minimum wage to \$15.						
02-63-00-501188	JR HIGH & TEEN CAMPS SALAR	33,744.54	76,149.51	75,182.57	72,538.00	80,080.00	7,542.00	10.40%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Change	Raised minimum wage to \$15.						
02-63-00-501217	KIDS FITNESS CLASSES SALARIE	1,722.50	1,092.75	763.41	1,728.00	1,776.00	48.00	2.78%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Kids Fitness	48.00	37.00	1,776.00				
02-63-00-501220	EXTENDED TIME SALARIES & W	457,829.04	542,163.73	409,914.18	581,536.00	684,784.00	103,248.00	17.75%
02-63-00-501287	YOUTH SPECIALTY CLASSES SAL	0.00	0.00	0.00	360.00	216.00	-144.00	-40.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Youth Specialty-hourly wages	12.00	18.00	216.00			
02-63-20-501055	BOYS ASBB SALARIES & WAGES	5,939.12	8,675.78	0.00	10,740.00	16,170.00	5,430.00 50.56%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	2nd/3rd Grade Referee	49.00	45.00	2,205.00			
2024-2025	4th/5th Grade Referees	46.00	90.00	4,140.00			
2024-2025	Attendants	180.00	15.00	2,700.00			
2024-2025	Coaches	300.00	17.00	5,100.00			
2024-2025	Scorekeepers	135.00	15.00	2,025.00			
02-63-20-501056	GIRLS ASBB SALARIES & WAGES	1,151.66	3,181.63	7,646.40	6,822.00	8,931.00	2,109.00 30.91%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	2nd/3rd Grade Referee	21.00	45.00	945.00			
2024-2025	4th/5th Grade Referees (2-Refs)	28.00	90.00	2,520.00			
2024-2025	Attendant	32.00	15.50	496.00			
2024-2025	Coaches	235.00	17.00	3,995.00			
2024-2025	Scorekeepers	65.00	15.00	975.00			
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		800,360.44	1,099,134.56	938,085.48	1,149,262.00	1,280,624.50	131,362.50 11.43%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES							
02-63-00-502054	YOUTH FLAG FOOTBALL LEAGUE	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
02-63-00-502133	EDUCATION/PRE-SCHOOL CON	15,199.61	17,921.74	13,122.08	12,610.00	16,430.00	3,820.00 30.29%
02-63-00-502186	CAMP/YOUNG EXPLORERS CON	22,615.75	55,782.50	53,023.16	49,807.00	49,543.00	-264.00 -0.53%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Change	Trip fees and campdocs increased.					
02-63-00-502187	E.T. CAMP CONTRACTUAL SVCS	7,216.70	11,516.28	12,438.48	12,400.00	12,100.00	-300.00 -2.42%
02-63-00-502188	JR HIGH & TEEN CAMPS CONT	10,910.63	20,325.57	25,776.11	20,430.00	24,670.00	4,240.00 20.75%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Contractual	Rising trip and bus costs.					
02-63-00-502214	KID ROCK CONTRACTUAL SVCS	5,258.50	9,511.50	7,012.50	7,302.00	7,733.00	431.00 5.90%
02-63-00-502220	EXTENDED TIME CONTRACTUA	180,610.19	185,073.45	137,732.02	263,553.00	230,734.00	-32,819.00 -12.45%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	Additional for health insurance per review 3			0.00	0.00	61,678.00		
2024-2025	ET contractual			0.00	0.00	169,056.00		
02-63-00-502245	GYMNASTICS CONTRACTUAL S'	19,201.18	30,077.60	23,037.55	24,532.00	36,735.00	12,203.00	49.74%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	CLGTC 70/30 SPLIT			0.00	0.00	2,625.00		
2024-2025	TRINITY GYMNASTICS 70/30 SPLIT			0.00	0.00	34,110.00		
02-63-00-502276	JR. LEADERS CONTRACTUAL SV	4,423.68	9,699.82	9,270.25	10,725.00	10,875.00	150.00	1.40%
02-63-00-502287	YOUTH SPECIALTY CLASSES COI	6,654.70	17,157.42	12,974.10	8,200.00	16,014.00	7,814.00	95.29%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	chess			60.00	96.00	5,760.00		
2024-2025	General/Slime			54.00	27.00	1,458.00		
2024-2025	Little Medical School			48.00	130.00	6,240.00		
2024-2025	Misc/Glitzzy			48.00	27.00	1,296.00		
2024-2025	Youth Specialty-Contractual Wages Magic			70.00	18.00	1,260.00		
02-63-00-502329	LITTLE CHEFS/TOT COOKING CC	0.00	4,084.00	1,080.00	6,760.00	3,969.00	-2,791.00	-41.29%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	Kids Cooking Fall			0.00	0.00	1,323.00		
2024-2025	Kids Cooking Summer			0.00	0.00	1,323.00		
2024-2025	Kids Cooking W/S			0.00	0.00	1,323.00		
02-63-20-502055	BOYS ASBB CONTRACTUAL SVC	0.00	4,305.00	1,039.38	3,990.00	5,309.00	1,319.00	33.06%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	District 155 Custodial Fees			64.00	80.00	5,120.00		
2024-2025	QuickScores			27.00	7.00	189.00		
02-63-20-502056	GIRLS ASBB CONTRACTUAL SVC	172.00	2,803.50	2,560.00	3,598.00	4,091.00	493.00	13.70%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	District 155 Custodian Fees			50.00	80.00	4,000.00		
2024-2025	QuickScores			13.00	7.00	91.00		
02-63-20-502094	YOUTH ATHLETICS CONTRACTU	61,541.90	84,599.90	66,996.13	80,062.50	87,227.00	7,164.50	8.95%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	HOT SHOTS SPORTS 70/30 SPLIT	0.00	0.00	87,227.00			
02-63-20-502108	VOLLEYBALL CONTRACTUAL SV	12,418.52	14,587.80	8,586.90	10,949.00	11,157.30	208.30 1.90%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	EVP VOLLEYBALL 70/30 SPLIT	0.00	0.00	11,157.30			
02-63-20-502420	SKYHAWKS CAMPS CONTRACTI	0.00	6,423.20	11,484.20	8,751.00	14,329.00	5,578.00 63.74%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	SKYHAWKS 70/30 split	0.00	0.00	14,329.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		346,223.36	473,869.28	386,132.86	523,669.50	530,916.30	7,246.80 1.38%
SubAccount: 503 - PROGRAM COMMODITIES							
02-63-00-503054	YOUTH FLAG FOOTBALL LEAGU	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
02-63-00-503068	BABYSITTING TRAINING COMM	265.00	984.00	642.00	1,650.00	1,050.00	-600.00 -36.36%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	2022	No books bought for 2022. All were donated from the hospital.					
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Babysitting Training Books	40.00	25.00	1,000.00			
2024-2025	Babysitting Training Misc	1.00	50.00	50.00			
02-63-00-503133	EDUCATION/PRE-SCHOOL COM	4,992.66	7,696.56	6,116.03	5,571.00	6,770.00	1,199.00 21.52%
02-63-00-503166	RAMBLING TOT COMMODITIES	0.00	130.00	0.00	0.00	0.00	0.00 0.00%
02-63-00-503186	CAMP/YOUNG EXPLORERS COM	10,522.65	15,395.79	16,187.86	13,875.00	16,785.00	2,910.00 20.97%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Supply Cost	Rising supply costs.					
02-63-00-503187	E.T. CAMP COMMODITIES	1,936.48	3,377.36	3,077.74	3,064.00	3,261.00	197.00 6.43%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Supply	Rising supply costs.					
02-63-00-503188	JR HIGH & TEEN CAMPS COMM	2,129.81	4,382.39	4,624.62	4,398.00	4,678.00	280.00 6.37%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Notes							
Budget Code							
2024-2025							
Subject							
Supply							
Description							
Rising supply costs.							
02-63-00-503217							
KIDS FITNESS CLASSES COMMC	7.99	0.00	0.00	0.00	50.00	50.00	0.00%
Budget Detail							
Budget Code							
2024-2025							
Description		Units	Price	Amount			
Misc Items		1.00	50.00	50.00			
02-63-00-503220							
EXTENDED TIME COMMODITIE	33,352.06	41,281.72	27,601.18	45,035.00	36,276.00	-8,759.00	-19.45%
02-63-00-503276							
JR. LEADERS COMMODITIES	608.00	0.00	245.00	563.00	563.00	0.00	0.00%
02-63-00-503287							
YOUTH SPECIALTY CLASSES COI	196.00	10.79	0.00	100.00	100.00	0.00	0.00%
Budget Detail							
Budget Code							
2024-2025							
Description		Units	Price	Amount			
Misc materials		1.00	100.00	100.00			
02-63-20-503055							
BOYS ASBB COMMODITIES	5,489.03	4,437.21	7,500.25	4,695.00	6,800.00	2,105.00	44.83%
Budget Detail							
Budget Code							
2024-2025							
Description		Units	Price	Amount			
Air Pumps		1.00	300.00	300.00			
Basketballs		1.00	600.00	600.00			
Bison Adjustable Hoops		1.00	1,000.00	1,000.00			
Coach T-Shirts		1.00	500.00	500.00			
Equipment Bags		1.00	100.00	100.00			
Frist Aid		1.00	150.00	150.00			
Jerseys		325.00	10.00	3,250.00			
Slip Nott Mats		1.00	300.00	300.00			
Tabletop Scoreboard		1.00	600.00	600.00			
02-63-20-503056							
GIRLS ASBB COMMODITIES	596.54	3,380.63	1,692.38	2,055.00	2,010.00	-45.00	-2.19%
Budget Detail							
Budget Code							
2024-2025							
Description		Units	Price	Amount			
Basketballs		1.00	250.00	250.00			
Equipment Bags		1.00	50.00	50.00			
First Aid		1.00	50.00	50.00			
Jerseys		140.00	9.00	1,260.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Staff Shirts		40.00	10.00	400.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:		60,096.22	81,076.45	67,687.06	81,006.00	78,343.00	-2,663.00	-3.29%
Total Expense:		1,206,680.02	1,654,080.29	1,391,905.40	1,753,937.50	1,889,883.80	135,946.30	7.75%
Total Center: 63 - YOUTH RECREATION:		589,960.54	605,257.58	510,471.19	704,342.50	603,887.20	-100,455.30	-14.26%
Center: 64 - PROGRAMS FOR ALL AGES								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
02-64-00-430205	ADULT/YOUTH DANCE	83,420.19	68,752.78	36,682.89	92,689.00	74,995.00	-17,694.00	-19.09%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Adult Ballroom		0.00	0.00	-3,200.00			
2024-2025	Adult Line Dance		0.00	0.00	-3,200.00			
2024-2025	Adult Social Dance Nights		0.00	0.00	-900.00			
2024-2025	Fall 45 Min Classes		0.00	0.00	-5,229.00			
2024-2025	Fall 60 Min Classes		0.00	0.00	-4,770.00			
2024-2025	Fall Baton Classes		0.00	0.00	-528.00			
2024-2025	Fall Tot Classes		0.00	0.00	-1,620.00			
2024-2025	Middle School Camp		0.00	0.00	-1,500.00			
2024-2025	Recital Tickets		0.00	0.00	-3,000.00			
2024-2025	Summer 45 Min Classes		0.00	0.00	-5,940.00			
2024-2025	Summer 60 Min Classes		0.00	0.00	-7,560.00			
2024-2025	Summer Baton Classes		0.00	0.00	-448.00			
2024-2025	Summer Tot Classes		0.00	0.00	-1,620.00			
2024-2025	Tot & Dance Camps		0.00	0.00	-3,000.00			
2024-2025	W/S Baton Classes		0.00	0.00	-920.00			
2024-2025	W/S Non Recital Classes		0.00	0.00	-3,240.00			
2024-2025	W/S Recital Classes		0.00	0.00	-28,320.00			
02-64-00-430265	GARDEN PLOTS	3,113.39	3,457.61	2,477.51	3,720.00	3,620.00	-100.00	-2.69%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	non res		4.00	-55.00	-220.00			
2024-2025	res and non-res senior		60.00	-40.00	-2,400.00			
2024-2025	senior res		50.00	-20.00	-1,000.00			
02-64-00-430270	WAGON RIDES	5,107.00	5,132.00	5,457.00	5,650.00	5,950.00	300.00	5.31%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Updated based on weeks and weather	0.00	0.00	-5,950.00			
02-64-00-430282	SHOTOKAN	25,478.10	26,742.25	13,021.15	22,550.00	17,910.00	-4,640.00 -20.58%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Fall 15 week session	20.00	-203.00	-4,060.00			
2024-2025	Fall Advanced 15 week session	5.00	-236.00	-1,180.00			
2024-2025	Spring 10 week session	20.00	-143.00	-2,860.00			
2024-2025	Spring Advanced 10 week session	5.00	-165.00	-825.00			
2024-2025	Summer 11 week session	25.00	-149.00	-3,725.00			
2024-2025	Summer Advanced 11 week session	5.00	-173.00	-865.00			
2024-2025	Winter 12 week session	20.00	-171.00	-3,420.00			
2024-2025	Winter Advanced 12 week session	5.00	-195.00	-975.00			
02-64-00-430283	HAPKIDO	4,570.72	7,703.32	4,444.28	7,450.00	4,894.00	-2,556.00 -34.31%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Fall Session (1 - 3.5 wk session)	5.00	-54.00	-270.00			
2024-2025	Fall Session (3 - 12 wk sessions)	10.00	-94.00	-940.00			
2024-2025	Hapkido Uniforms	25.00	-20.00	-500.00			
2024-2025	Self Defense Classes	18.00	-15.00	-270.00			
2024-2025	Summer (2 - 12 wk sessions)	16.00	-94.00	-1,504.00			
2024-2025	Winter/Spring (3 - 12 wk sessions)	15.00	-94.00	-1,410.00			
02-64-00-430284	ART CLASSES	2,749.00	5,804.00	9,846.00	9,165.00	8,500.00	-665.00 -7.26%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Fall Adult Classes	0.00	0.00	-1,500.00			
2024-2025	Fall Youth Classes	0.00	0.00	-1,500.00			
2024-2025	Summer Adult Classes	0.00	0.00	-1,050.00			
2024-2025	Summer Youth Classes	0.00	0.00	-1,200.00			
2024-2025	W/S Adult Classes	0.00	0.00	-1,750.00			
2024-2025	W/S Youth Classes	0.00	0.00	-1,500.00			
02-64-00-430383	THEATER/VOICE	27,058.22	40,987.26	42,571.54	53,750.00	56,360.00	2,610.00 4.86%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Fall Show Registration	32.00	-500.00	-16,000.00			
2024-2025	Skits & Scripts Revenue	0.00	0.00	-2,160.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Summer Camp Registration		32.00	-600.00	-19,200.00			
2024-2025	Ticket Sales - All Shows		3.00	-1,000.00	-3,000.00			
2024-2025	W/S Show Registration		32.00	-500.00	-16,000.00			
Total SubAccount: 430 - PROGRAM REVENUE:		151,496.62	158,579.22	114,500.37	194,974.00	172,229.00	-22,745.00	-11.67%
Total Revenue:		151,496.62	158,579.22	114,500.37	194,974.00	172,229.00	-22,745.00	-11.67%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-64-00-501205	ADULT/YOUTH DANCE SALARIE	27,155.92	15,407.16	10,221.62	35,034.00	17,511.00	-17,523.00	-50.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Adult Ballroom		0.00	0.00	960.00			
2024-2025	Adult Line Dance		0.00	0.00	960.00			
2024-2025	Adult Social Dance Events		0.00	0.00	300.00			
2024-2025	Fall 45 Min Classes		0.00	0.00	900.00			
2024-2025	Fall 60 Min Classes		0.00	0.00	1,512.00			
2024-2025	Fall Tot Classes		0.00	0.00	405.00			
2024-2025	Recital Staffing		0.00	0.00	1,728.00			
2024-2025	Summer 45 Min Classes		0.00	0.00	1,080.00			
2024-2025	Summer 60 Min Classes		0.00	0.00	1,296.00			
2024-2025	Summer Camps		0.00	0.00	2,835.00			
2024-2025	Summer Tot Classes		0.00	0.00	405.00			
2024-2025	W/S 45 Min Classes		0.00	0.00	2,700.00			
2024-2025	W/S 60 Min Classes		0.00	0.00	1,620.00			
2024-2025	W/S Tot Classes		0.00	0.00	810.00			
02-64-00-501270	WAGON RIDES SALARIES & WA	1,940.00	1,940.00	2,180.00	2,450.00	2,250.00	-200.00	-8.16%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Updated based on actuals		0.00	0.00	2,250.00			
02-64-00-501283	HAPKIDO SALARIES & WAGES	1,789.00	3,099.50	2,113.50	4,966.00	2,929.00	-2,037.00	-41.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	HAPKIDO CLASSES		182.00	14.50	2,639.00			
2024-2025	HR SAFETY TRAINING MEETING		8.00	14.50	116.00			
2024-2025	SELF DEFENSE CLASSES		12.00	14.50	174.00			
02-64-00-501284	ART CLASSES SALARIES & WAG	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-64-00-501383	THEATER/VOICE SALARIES & W	6,660.73	7,509.85	12,453.26	15,508.00	22,104.00	6,596.00	42.53%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	All Show Hours for Helpers			0.00	0.00	1,800.00		
2024-2025	All Show Hours for Instructors			0.00	0.00	2,160.00		
2024-2025	Fall Instructors			0.00	0.00	4,860.00		
2024-2025	Skits & Scripts Staff			0.00	0.00	1,296.00		
2024-2025	Summer Camp Instructors			0.00	0.00	3,888.00		
2024-2025	Summer Helper Wages			0.00	0.00	3,240.00		
2024-2025	W/S Instructors			0.00	0.00	4,860.00		
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		37,545.65	27,956.51	26,968.38	57,958.00	44,794.00	-13,164.00	-22.71%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-64-00-502205	ADULT/YOUTH DANCE CONTRA	1,031.51	0.00	554.40	1,080.00	3,074.00	1,994.00	184.63%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	Fall Baton Lessons			0.00	0.00	370.00		
2024-2025	Recital Streaming Service			85.00	18.00	1,530.00		
2024-2025	Recital Student Techs			0.00	0.00	400.00		
2024-2025	Summer Baton Lessons			0.00	0.00	314.00		
2024-2025	W/S Baton Lessons			0.00	0.00	460.00		
02-64-00-502265	GARDEN PLOTS CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-64-00-502282	SHOTOKAN CONTRACTUAL SVC	16,537.55	18,078.18	6,639.90	15,785.00	12,537.00	-3,248.00	-20.58%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	Shotokan 70/30 split			0.00	0.00	12,537.00		
02-64-00-502284	ART CLASSES CONTRACTUAL SV	1,695.76	2,845.50	4,375.50	6,414.50	5,950.00	-464.50	-7.24%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2024-2025	Fall Adult Classes			0.00	0.00	1,050.00		
2024-2025	Fall Youth Classes			0.00	0.00	1,050.00		
2024-2025	Summer Adult Classes			0.00	0.00	735.00		
2024-2025	Summer Youth Classes			0.00	0.00	840.00		
2024-2025	W/S Adult Classes			0.00	0.00	1,225.00		
2024-2025	W/S Youth Classes			0.00	0.00	1,050.00		
02-64-00-502383	THEATER/VOICE CONTRACTUA	186.00	0.00	684.00	0.00	5,145.00	5,145.00	0.00%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Auditorium Rental	1.00	1,500.00	1,500.00				
2024-2025	Recital Streaming Service - 3 shows	90.00	18.00	1,620.00				
2024-2025	Student Techs	3.00	675.00	2,025.00				
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		19,450.82	20,923.68	12,253.80	23,279.50	26,706.00	3,426.50	14.72%
SubAccount: 503 - PROGRAM COMMODITIES								
02-64-00-503205	ADULT/YOUTH DANCE COMM	8,848.69	9,937.25	6,769.04	14,490.00	18,300.00	3,810.00	26.29%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Adult Dance Events Food & Drink	0.00	0.00	1,000.00				
2024-2025	Baton Recital Costumes	0.00	0.00	200.00				
2024-2025	Fall Studio Supples	0.00	0.00	500.00				
2024-2025	Fall T-Shirts	0.00	0.00	1,000.00				
2024-2025	Summer Camp Shirts	0.00	0.00	400.00				
2024-2025	Summer Camp Supplies	0.00	0.00	750.00				
2024-2025	Summer Poms	0.00	0.00	600.00				
2024-2025	Summer Showcase Costumes	0.00	0.00	3,000.00				
2024-2025	Summer Showcase Supplies	0.00	0.00	1,000.00				
2024-2025	Summer Studio Supplies	0.00	0.00	500.00				
2024-2025	W/S Recital Costumes	0.00	0.00	7,800.00				
2024-2025	W/S Recital Food	0.00	0.00	200.00				
2024-2025	W/S Recital Supplies	0.00	0.00	500.00				
2024-2025	W/S Studio Supplies	0.00	0.00	500.00				
2024-2025	W/S TutuTix	0.00	0.00	350.00				
02-64-00-503265	GARDEN PLOTS COMMODITIES	238.53	172.83	0.00	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	misc	1.00	250.00	250.00				
2024-2025	new sign at kiosk	1.00	500.00	500.00				
2024-2025	wagons	1.00	750.00	750.00				
02-64-00-503270	WAGON RIDES COMMODITIES	0.00	273.55	305.58	400.00	450.00	50.00	12.50%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Repairs	0.00	0.00	450.00				
02-64-00-503283	HAPKIDO COMMODITIES	894.65	1,143.94	-9.41	1,500.00	1,500.00	0.00	0.00%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Notes								
Budget Code	Subject		Description					
2024-2025	FOLDING GYM MATS		REPLACEMENT MATS WILL ONLY BE PURCHASED IF REVENUE EXCEEDS BUDGET BY \$900					
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	FOLDING GYM MATS (IF CLASS REVENUE IS C		4.00	225.00	900.00			
2024-2025	HAPKIDO UNIFORMS		25.00	20.00	500.00			
2024-2025	MISC SUPPLIES		0.00	0.00	100.00			
02-64-00-503284	ART CLASSES COMMODITIES	0.00	289.80	0.00	0.00	0.00	0.00	0.00%
02-64-00-503383	THEATER/VOICE COMMODITIE	4,332.97	8,334.34	10,423.43	15,410.00	11,030.00	-4,380.00	-28.42%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Costumes - all shows		0.00	0.00	3,000.00			
2024-2025	MTI License & Scripts		0.00	0.00	2,730.00			
2024-2025	Set Decor - all shows		0.00	0.00	3,000.00			
2024-2025	Shirts - all shows		0.00	0.00	1,000.00			
2024-2025	Staff & Actor Food All Shows		0.00	0.00	1,000.00			
2024-2025	Summer Camp Field Trip		0.00	0.00	300.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:		14,314.84	20,151.71	17,488.64	33,300.00	32,780.00	-520.00	-1.56%
Total Expense:		71,311.31	69,031.90	56,710.82	114,537.50	104,280.00	-10,257.50	-8.96%
Total Center: 64 - PROGRAMS FOR ALL AGES:		80,185.31	89,547.32	57,789.55	80,436.50	67,949.00	-12,487.50	-15.52%
Center: 65 - SENIOR CITIZENS								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
02-65-00-430466	SENIOR TRIPS	12,895.76	29,158.86	32,066.58	22,820.00	29,690.00	6,870.00	30.11%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	Reduced fees		Reduced trip fees back to 2% plus \$12 profit inclusive of escort fees.					
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Out and About Trips		80.00	-12.00	-960.00			
2024-2025	Senior Trips (12% plus \$12 formula)		338.00	-85.00	-28,730.00			
02-65-00-430469	MISC. SENIOR PROGRAMS	5,361.98	7,354.62	9,807.66	10,920.00	9,960.00	-960.00	-8.79%

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Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)				
Budget Notes										
Budget Code	Subject		Description							
2024-2025	Senior Camp		Added Senior Camp and took off Mah Jongg							
Budget Detail										
Budget Code	Description		Units	Price	Amount					
2024-2025	Holiday party		40.00	-45.00	-1,800.00					
2024-2025	Senior Bingo		144.00	-5.00	-720.00					
2024-2025	Senior Parties		24.00	-30.00	-720.00					
2024-2025	Senior Watercolor		96.00	-70.00	-6,720.00					
Total SubAccount: 430 - PROGRAM REVENUE:				18,257.74	36,513.48	41,874.24	33,740.00	39,650.00	5,910.00	17.52%
Total Revenue:				18,257.74	36,513.48	41,874.24	33,740.00	39,650.00	5,910.00	17.52%
Expense										
SubAccount: 501 - PROGRAM SALARIES & WAGES										
02-65-00-501466	SENIOR TRIPS SALARIES & WAC	0.00	0.00	537.50	576.00	640.00	64.00	11.11%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Senior Trips-hourly staff (\$18/hr)	32.00	20.00	640.00						
02-65-00-501469	MISC. SENIOR PROGRAMS SAL	12,739.65	16,743.56	13,629.40	21,213.00	20,541.00	-672.00	-3.17%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Bingo	39.00	18.00	702.00						
2024-2025	Salaries-Watercolors- 96 wks x 3.5hours	216.00	19.00	4,104.00						
2024-2025	Senior Center Staff-245 days x 3.5 hours	865.00	18.00	15,570.00						
2024-2025	Senior Center Training	10.00	16.50	165.00						
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:				12,739.65	16,743.56	14,166.90	21,789.00	21,181.00	-608.00	-2.79%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES										
02-65-00-502466	SENIOR TRIPS CONTRACTUAL S	8,404.05	22,196.85	25,353.19	16,380.00	18,928.00	2,548.00	15.56%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Senior Trips Contractual	338.00	56.00	18,928.00						
02-65-00-502469	MISC. SENIOR PROGRAMS CON	300.00	1,647.90	1,905.12	2,650.00	1,900.00	-750.00	-28.30%		
Budget Notes										
Budget Code	Subject	Description								
2024-2025	Senior Camp	Added Senior Camp								

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Extra Parties			12.00	25.00	300.00	
2024-2025	Food Holiday Party			40.00	40.00	1,600.00	
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	8,704.05	23,844.75	27,258.31	19,030.00	20,828.00	1,798.00	9.45%
SubAccount: 503 - PROGRAM COMMODITIES							
02-65-00-503466	SENIOR TRIPS COMMODITIES	411.64	2,154.84	2,602.63	150.00	400.00	250.00 166.67%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Senior Trip Misc-snacks, shirt			1.00	400.00	400.00	
02-65-00-503469	MISC. SENIOR PROGRAMS COM	1,319.81	2,638.95	1,872.98	3,595.00	4,200.00	605.00 16.83%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Bingo	Cut bingo to 1 time a month instead of 2 times a month					
2024-2025	Watercolor/Mah Jongg/Bridge	Increase in class fees per class. Bridge is no longer offered as instructor is elderly.					
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Bingo Grand Prize @ \$10			12.00	10.00	120.00	
2024-2025	Bingo-22 prizes x 10 games			156.00	5.00	780.00	
2024-2025	Coffee/Supplies			1.00	3,000.00	3,000.00	
2024-2025	Deco/Supplies			1.00	150.00	150.00	
2024-2025	Staff Shirts			5.00	30.00	150.00	
Total SubAccount: 503 - PROGRAM COMMODITIES:	1,731.45	4,793.79	4,475.61	3,745.00	4,600.00	855.00	22.83%
Total Expense:	23,175.15	45,382.10	45,900.82	44,564.00	46,609.00	2,045.00	4.59%
Total Center: 65 - SENIOR CITIZENS:	-4,917.41	-8,868.62	-4,026.58	-10,824.00	-6,959.00	3,865.00	-35.71%
Center: 66 - SPECIAL EVENTS							
Revenue							
SubAccount: 430 - PROGRAM REVENUE							
02-66-00-430121	SON DATE NIGHT	2,136.00	3,482.00	0.00	2,750.00	3,750.00	1,000.00 36.36%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Registration - \$25/person			150.00	-25.00	-3,750.00	
02-66-00-430122	DAUGHTER DATE NIGHT	4,394.00	5,755.00	0.00	5,500.00	6,000.00	500.00 9.09%

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Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Registration - \$25/person - 2 nights	240.00	-25.00	-6,000.00			
02-66-00-430128	SEASONAL SPECIAL EVENTS	3,625.00	29,102.29	6,629.22	28,850.00	26,650.00	-2,200.00 -7.63%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Flannel Fest Food Trucks (5 at \$150 each)	0.00	0.00	-750.00			
2024-2025	Flannel Fest Swag Sales	0.00	0.00	-2,000.00			
2024-2025	Flannel Fest Ticket Sales (\$10 Youth/\$15 Adt	0.00	0.00	-14,000.00			
2024-2025	Galentines Day	0.00	0.00	-1,400.00			
2024-2025	Princess Fest	0.00	0.00	-2,500.00			
2024-2025	PuzzlePalooza (4 events)	0.00	0.00	-5,600.00			
2024-2025	Teen Talent Show Revenue	20.00	-20.00	-400.00			
02-66-00-430129	SUMMER MOVIES IN THE PARK	23,726.00	1,700.00	1,725.00	0.00	0.00	0.00 0.00%
02-66-00-430179	BEACH SPECIAL EVENTS	0.00	0.00	0.00	0.00	1,875.00	1,875.00 0.00%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Teen Luau	75.00	-25.00	-1,875.00			
02-66-00-430235	CHILI OPEN	2,875.00	0.00	0.00	3,750.00	3,750.00	0.00 0.00%
Budget Notes	Subject	Description					
2024-2025	24/25	Chili Open has not run in several years, but keep budgeting in the hopes the tradition can potentially go one year					
Budget Detail	Description	Units	Price	Amount			
2024-2025	Chili Open (Teams of 4)	30.00	-125.00	-3,750.00			
02-66-00-430370	SUMMER CONCERT SERIES	12,900.00	5,275.00	5,025.00	5,000.00	7,500.00	2,500.00 50.00%
Budget Detail	Description	Units	Price	Amount			
2024-2025	Concert in Parks sponsorship	0.00	0.00	-5,000.00			
2024-2025	Food Trucks	20.00	-125.00	-2,500.00			
Total SubAccount: 430 - PROGRAM REVENUE:		49,656.00	45,314.29	13,379.22	45,850.00	49,525.00	3,675.00 8.02%
Total Revenue:		49,656.00	45,314.29	13,379.22	45,850.00	49,525.00	3,675.00 8.02%

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Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-66-00-501121	SON DATE NIGHT SALARIES & W	73.00	184.50	202.50	180.00	300.00	120.00	66.67%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	4 Staff for 3 Hours	0.00	0.00	300.00				
02-66-00-501122	DAUGHTER DATE NIGHT SALAR	87.00	236.25	0.00	360.00	480.00	120.00	33.33%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	4 Staff for 8 hours	0.00	0.00	480.00				
02-66-00-501128	SEASONAL SPECIAL EVENTS SAL	45.00	1,556.62	30.00	2,115.00	3,705.00	1,590.00	75.18%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Flannel Fest Staff (admissions, parking, etc)	0.00	0.00	3,000.00				
2024-2025	Galentines Day Staff	0.00	0.00	120.00				
2024-2025	Princess Fest Staff	0.00	0.00	120.00				
2024-2025	Teen Talent Show Staff	16.00	15.00	240.00				
2024-2025	Unplugged After Dark Staff	0.00	0.00	225.00				
02-66-00-501129	SUMMER MOVIES IN THE PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-66-00-501179	BEACH SPECIAL EVENTS SALAR	0.00	0.00	0.00	0.00	327.00	327.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Beach Manager	6.00	17.00	102.00				
2024-2025	Teen Luau Staffing	15.00	15.00	225.00				
02-66-00-501235	CHILI OPEN SALARIES & WAGE!	130.00	0.00	0.00	104.00	104.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Staff	8.00	13.00	104.00				
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		335.00	1,977.37	232.50	2,759.00	4,916.00	2,157.00	78.18%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-66-00-502128	SEASONAL SPECIAL EVENTS CO	2,529.75	6,753.50	2,249.10	1,000.00	7,600.00	6,600.00	660.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Flanne Fest Timberworks	0.00	0.00	6,800.00				
2024-2025	Lumberjack Hotel Accommodations	0.00	0.00	800.00				

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Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
02-66-00-502129	SUMMER MOVIES IN THE PARK	799.77	0.00	0.00	0.00	0.00	0.00	0.00%
02-66-00-502179	BEACH SPECIAL EVENTS CONTF	0.00	39.96	0.00	3,500.00	350.00	-3,150.00	-90.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	DJ		0.00	0.00	350.00			
02-66-00-502370	SUMMER CONCERT SERIES COI	8,725.00	7,200.00	9,550.00	9,200.00	24,250.00	15,050.00	163.59%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Bands		7.00	1,750.00	12,250.00			
2024-2025	Professional Sound		0.00	0.00	12,000.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		12,054.52	13,993.46	11,799.10	13,700.00	32,200.00	18,500.00	135.04%
SubAccount: 503 - PROGRAM COMMODITIES								
02-66-00-503121	SON DATE NIGHT COMMODITI	1,510.52	2,354.73	458.00	1,750.00	2,250.00	500.00	28.57%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Crafts		0.00	0.00	500.00			
2024-2025	Decor		0.00	0.00	500.00			
2024-2025	DJ		0.00	0.00	350.00			
2024-2025	Favors		0.00	0.00	300.00			
2024-2025	Food/Drink		0.00	0.00	500.00			
2024-2025	Games		0.00	0.00	100.00			
02-66-00-503122	DAUGHTER DATE NIGHT COMM	3,046.01	4,286.24	700.00	3,060.00	3,660.00	600.00	19.61%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Craft Supplies		0.00	0.00	500.00			
2024-2025	Decor		0.00	0.00	500.00			
2024-2025	DJ		0.00	0.00	700.00			
2024-2025	Favors		0.00	0.00	500.00			
2024-2025	Food/Drink		0.00	0.00	1,000.00			
2024-2025	Performer		0.00	0.00	460.00			
02-66-00-503128	SEASONAL SPECIAL EVENTS CO	2,576.92	19,627.69	31,953.96	32,050.00	17,680.00	-14,370.00	-44.84%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Concerts with the Library (bands, snacks)		0.00	0.00	2,500.00			
2024-2025	Flannel Fest Decor		0.00	0.00	500.00			
2024-2025	Flannel Fest Misc Supplies		0.00	0.00	500.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Flannel Fest Signage		0.00	0.00	1,000.00			
2024-2025	Flannel Fest Staff Food/Drink		0.00	0.00	500.00			
2024-2025	Flannel Fest Swag		0.00	0.00	1,000.00			
2024-2025	Flannel Fest Wristbands		0.00	0.00	100.00			
2024-2025	Galentines Day Supplies (food, decor, activit		0.00	0.00	850.00			
2024-2025	Luminaria Oakwoods Lodge Supplies		0.00	0.00	200.00			
2024-2025	Princess Fest Supplies		0.00	0.00	1,240.00			
2024-2025	Puzzlepalooza-puzzles, medals, gift cards, ta		0.00	0.00	4,580.00			
2024-2025	Special Event Volunteer/Staff Shirts		0.00	0.00	700.00			
2024-2025	Teen Talent Show Prizes		0.00	0.00	300.00			
2024-2025	Teen Talent Show Shirts		0.00	0.00	200.00			
2024-2025	Teen Talent Show Sound		0.00	0.00	1,500.00			
2024-2025	Teen Talent Show Water Bottles		0.00	0.00	10.00			
2024-2025	Truck or Treat Candy		0.00	0.00	1,000.00			
2024-2025	Unplugged After Dark Supplies		0.00	0.00	1,000.00			
02-66-00-503129	SUMMER MOVIES IN THE PARK	7,946.52	0.00	0.00	0.00	0.00	0.00	0.00%
02-66-00-503179	BEACH SPECIAL EVENTS COMM	873.79	0.00	0.00	2,500.00	800.00	-1,700.00	-68.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Decorations and supplies		0.00	0.00	200.00			
2024-2025	Teen Luau Food & Drinks		0.00	0.00	600.00			
02-66-00-503235	CHILI OPEN COMMODITIES	2,353.81	0.00	0.00	3,570.00	2,610.00	-960.00	-26.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Golf Balls		55.00	12.00	660.00			
2024-2025	Hats		100.00	5.00	500.00			
2024-2025	Pencils		1.00	50.00	50.00			
2024-2025	Prizes		4.00	100.00	400.00			
2024-2025	Scorecards		100.00	10.00	1,000.00			
02-66-00-503370	SUMMER CONCERT SERIES COI	1,232.47	0.00	218.14	1,000.00	1,050.00	50.00	5.00%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	SIGNAGE		SPONSORSHIP BANNERS HANDICAP PARKING LOT FULL					

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)				
Budget Detail										
Budget Code	Description			Units	Price	Amount				
2024-2025	SIGNAGE			0.00	0.00	1,000.00				
2024-2025	WATER			0.00	0.00	50.00				
Total SubAccount: 503 - PROGRAM COMMODITIES:				19,540.04	26,268.66	33,330.10	43,930.00	28,050.00	-15,880.00	-36.15%
Total Expense:				31,929.56	42,239.49	45,361.70	60,389.00	65,166.00	4,777.00	7.91%
Total Center: 66 - SPECIAL EVENTS:				17,726.44	3,074.80	-31,982.48	-14,539.00	-15,641.00	-1,102.00	7.58%
Center: 68 - LIPPOLD PARK COMPLEX										
Revenue										
SubAccount: 430 - PROGRAM REVENUE										
02-68-00-430356	12,223.56	19,696.13	19,565.31	27,350.00	34,770.00	7,420.00	27.13%			
Budget Detail										
Budget Code	Description			Units	Price	Amount				
2024-2025	2024 Partial			1.00	-7,000.00	-7,000.00				
2024-2025	Co-Rec 12" Mush Ball Leagues			20.00	-330.00	-6,600.00				
2024-2025	Forfeit Fees			2.00	-25.00	-50.00				
2024-2025	Men's 12" Leagues			48.00	-440.00	-21,120.00				
02-68-00-430357	53,722.33	52,652.67	64,718.00	70,890.00	71,430.00	540.00	0.76%			
Budget Detail										
Budget Code	Description			Units	Price	Amount				
2024-2025	Co-Rec 12" Mush Ball Leagues			20.00	-660.00	-13,200.00				
2024-2025	Forfeit Fees			6.00	-25.00	-150.00				
2024-2025	Men's 12" Leagues			58.00	-880.00	-51,040.00				
2024-2025	Women's 11" League			8.00	-880.00	-7,040.00				
02-68-00-430363	25,800.00	28,630.00	36,953.00	35,665.00	40,970.00	5,305.00	14.87%			
Budget Detail										
Budget Code	Description			Units	Price	Amount				
2024-2025	Co-Rec 12" Mush Ball Leagues			18.00	-440.00	-7,920.00				
2024-2025	Forfeit Fees			2.00	-25.00	-50.00				
2024-2025	Men's 12" Leagues			50.00	-660.00	-33,000.00				
02-68-00-430400	9,948.82	17,008.90	8,589.37	15,980.00	14,425.00	-1,555.00	-9.73%			
Budget Detail										
Budget Code	Description			Units	Price	Amount				
2024-2025	Dog obedience class			25.00	-185.00	-4,625.00				
2024-2025	Dog Therapy Class			10.00	-225.00	-2,250.00				
2024-2025	Non Resident (Key Return)			40.00	-55.00	-2,200.00				

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Resident Fee (Key Return)		60.00	-35.00	-2,100.00			
2024-2025	Senior Non Res (Key Return)		70.00	-35.00	-2,450.00			
2024-2025	Senior Res (Key Return)		40.00	-20.00	-800.00			
Total SubAccount: 430 - PROGRAM REVENUE:		101,694.71	117,987.70	129,825.68	149,885.00	161,595.00	11,710.00	7.81%
SubAccount: 440 - OPERATIONS INCOME								
02-68-00-440021	REIMBURSEMENT	0.00	0.00	7,995.00	0.00	10,000.00	10,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	MCYSA Reimbursement		1.00	-10,000.00	-10,000.00			
02-68-00-440046	FIELD RENTAL	77,330.50	98,531.75	62,835.00	104,000.00	97,000.00	-7,000.00	-6.73%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	GMB		1.00	-31,000.00	-31,000.00			
2024-2025	JP Sports		1.00	-35,000.00	-35,000.00			
2024-2025	One Nation Adult Tournaments		1.00	-18,000.00	-18,000.00			
2024-2025	Seminole		1.00	-13,000.00	-13,000.00			
02-68-00-440047	SOCCER FIELD RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-68-00-440404	BATTING CAGES	8,873.00	10,438.00	7,362.00	11,300.00	14,000.00	2,700.00	23.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	April		1.00	-1,000.00	-1,000.00			
2024-2025	August		1.00	-2,000.00	-2,000.00			
2024-2025	July		1.00	-3,000.00	-3,000.00			
2024-2025	June		1.00	-3,000.00	-3,000.00			
2024-2025	May		1.00	-2,500.00	-2,500.00			
2024-2025	October		1.00	-500.00	-500.00			
2024-2025	September		1.00	-2,000.00	-2,000.00			
Total SubAccount: 440 - OPERATIONS INCOME:		86,203.50	108,969.75	78,192.00	115,300.00	121,000.00	5,700.00	4.94%
Total Revenue:		187,898.21	226,957.45	208,017.68	265,185.00	282,595.00	17,410.00	6.57%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-68-00-501356	SPRING SOFTBALL SALARIES & WAGES	7,445.01	10,690.15	10,571.96	10,466.00	17,290.00	6,824.00	65.20%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	2025 Partial - Supervisors		1.00	900.00	900.00			
2024-2025	2025 Partial - Umpires		72.00	29.00	2,088.00			
2024-2025	Supervisor 1		120.00	21.50	2,580.00			
2024-2025	Supervisor 2		56.00	18.75	1,050.00			
2024-2025	Umpires		368.00	29.00	10,672.00			
02-68-00-501357	SUMMER SOFTBALL SALARIES & WAGES	25,034.19	21,497.96	26,145.15	26,458.00	27,031.00	573.00	2.17%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supervisor 1		180.00	21.50	3,870.00			
2024-2025	Supervisor 2		100.00	18.75	1,875.00			
2024-2025	Umpires		734.00	29.00	21,286.00			
02-68-00-501363	SOFTBALL/FALL LEAGUE SALARIES & WAGES	13,861.70	12,315.45	14,475.43	14,258.00	17,249.50	2,991.50	20.98%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Supervisor 1		135.00	21.50	2,902.50			
2024-2025	Supervisor 2		80.00	18.75	1,500.00			
2024-2025	Umpires		443.00	29.00	12,847.00			
02-68-00-501400	DOG PARK SALARIES & WAGES	1,449.01	6,627.82	1,904.00	6,108.00	5,908.00	-200.00	-3.27%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	obedience instructor		1.00	5,908.00	5,908.00			
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		47,789.91	51,131.38	53,096.54	57,290.00	67,478.50	10,188.50	17.78%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-68-00-502356	SPRING SOFTBALL CONTRACTUAL SERVICES	0.00	0.00	427.00	420.00	0.00	-420.00	-100.00%
02-68-00-502357	SUMMER SOFTBALL CONTRACTUAL SERVICES	0.00	0.00	546.00	574.00	0.00	-574.00	-100.00%
02-68-00-502363	SOFTBALL/FALL LEAGUE CONTRACTUAL SERVICES	0.00	0.00	434.00	434.00	0.00	-434.00	-100.00%
02-68-00-502400	DOG PARK CONTRACTUAL SERVICES	0.00	100.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		0.00	100.00	1,407.00	1,428.00	0.00	-1,428.00	-100.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 503 - PROGRAM COMMODITIES								
02-68-00-503356	SPRING SOFTBALL COMMODIT	3,128.82	2,797.02	4,715.05	8,309.00	7,861.00	-448.00	-5.39%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	12" Mush Balls (Dozen)	8.00	145.00	1,160.00				
2024-2025	12" Softballs (Dozen)	35.00	75.00	2,625.00				
2024-2025	2025 Partial	1.00	500.00	500.00				
2024-2025	Bat Prizes	10.00	250.00	2,500.00				
2024-2025	Bat Stickers	1,000.00	0.25	250.00				
2024-2025	First Aid Supplies	1.00	100.00	100.00				
2024-2025	QuickScores	68.00	7.00	476.00				
2024-2025	Umpire Supplies	1.00	250.00	250.00				
02-68-00-503357	SUMMER SOFTBALL COMMOD	8,063.01	10,423.02	12,623.51	17,168.00	15,102.00	-2,066.00	-12.03%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	11" Softballs (Dozen)	15.00	70.00	1,050.00				
2024-2025	12" Mush Balls (Dozen)	15.00	145.00	2,175.00				
2024-2025	12" Softballs (Dozen)	100.00	75.00	7,500.00				
2024-2025	Bat Prizes	12.00	250.00	3,000.00				
2024-2025	Bat Stickers	1,500.00	0.25	375.00				
2024-2025	First Aid Supplies	1.00	150.00	150.00				
2024-2025	QuickScores	86.00	7.00	602.00				
2024-2025	Umpire Supplies	1.00	250.00	250.00				
02-68-00-503363	SOFTBALL/FALL LEAGUE COMM	4,959.16	6,337.42	8,479.09	9,300.00	9,313.50	13.50	0.15%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	12" Mush Balls (Dozen)	10.00	145.00	1,450.00				
2024-2025	12" Softballs (Dozen)	55.00	75.00	4,125.00				
2024-2025	Bat Prizes	10.00	250.00	2,500.00				
2024-2025	Bat Stickers	750.00	0.25	187.50				
2024-2025	Bat Tester	1.00	250.00	250.00				
2024-2025	First Aid Supplies	1.00	100.00	100.00				
2024-2025	QuickScores	68.00	7.00	476.00				
2024-2025	Umpire Supplies	1.00	225.00	225.00				
02-68-00-503400	DOG PARK COMMODITIES	0.00	1,249.75	1,301.50	2,600.00	2,300.00	-300.00	-11.54%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)				
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	toilets, waste bags, door lock parts and mair	1.00	2,300.00	2,300.00						
Total SubAccount: 503 - PROGRAM COMMODITIES:				16,150.99	20,807.21	27,119.15	37,377.00	34,576.50	-2,800.50	-7.49%
SubAccount: 510 - SALARIES & WAGES										
02-68-00-510005	SUPT OF PARKS SERVICES	5,319.52	5,571.08	4,220.26	5,826.00	6,081.00	255.00	4.38%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Supt salary	0.00	0.00	6,081.00						
02-68-00-510020	PARK SUPERVISOR	6,782.40	5,913.28	4,615.58	6,307.00	6,655.00	348.00	5.52%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Parks Maintenance Supervisor	0.00	0.00	6,655.00						
02-68-00-510028	GROUNDS SUPERVISOR	6,461.57	6,844.21	5,313.52	7,294.00	7,657.00	363.00	4.98%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Grounds Supervisor	0.00	0.00	7,657.00						
02-68-00-510035	MAINTENANCE STAFF	85,461.48	122,270.57	93,023.78	141,919.00	149,699.00	7,780.00	5.48%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2024-2025	Athletic/Field Maintenance Specialist-Claire-	1.00	38,026.00	38,026.00						
2024-2025	Crew Leader Mechanic	0.00	0.00	6,245.00						
2024-2025	Ground Crew Leader	0.00	0.00	4,640.00						
2024-2025	Irrigation/Turf Crew Leader	0.00	0.00	5,201.00						
2024-2025	Laborer b.5	0.00	0.00	3,643.00						
2024-2025	Laborer vacant (3)	0.00	0.00	13,222.00						
2024-2025	Laborer.a.1	0.00	0.00	4,051.00						
2024-2025	Laborer.a.2	0.00	0.00	3,646.00						
2024-2025	Laborer.a.3	0.00	0.00	3,645.00						
2024-2025	Laborer.b.1	0.00	0.00	3,643.00						
2024-2025	Laborer.b.2	0.00	0.00	4,250.00						
2024-2025	Laborer.b.3	0.00	0.00	4,251.00						
2024-2025	Laborer.c	0.00	0.00	4,694.00						
2024-2025	Landscape Crew Leader	0.00	0.00	6,766.00						
2024-2025	Lippold Mowing Specialist	0.00	0.00	4,962.00						
2024-2025	Maintenance Specialist	0.00	0.00	5,192.00						

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Maintenance Specialist HVAC/Electric		0.00	0.00	6,318.00			
2024-2025	Maintenance Specialist Playgrounds		0.00	0.00	5,797.00			
2024-2025	Mowing Crew Leader		0.00	0.00	5,396.00			
2024-2025	Park Projects Crew Leader		0.00	0.00	6,974.00			
2024-2025	Parks Services Admin Asst		0.00	0.00	4,675.00			
2024-2025	Risk Manager Technician		0.00	0.00	4,462.00			
02-68-00-510057	PART TIME RECREATION	16,248.48	18,091.50	26,738.93	26,912.00	76,550.00	49,638.00	184.45%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Boncosky Maitenance Staff		450.00	18.00	8,100.00			
2024-2025	Boncosky Tournament Staff		600.00	16.00	9,600.00			
2024-2025	MCYSA Tournament		1.00	10,000.00	10,000.00			
2024-2025	PT Lippold Park/Athletic Program Assistant -		1,250.00	17.00	21,250.00			
2024-2025	Sund Tournament Staff		350.00	16.00	5,600.00			
2024-2025	SUND Weekday Field Maitenance		1.00	22,000.00	22,000.00			
02-68-00-510058	PART TIME MAINTENANCE	6,711.84	11,743.01	10,768.37	12,500.00	12,500.00	0.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		126,985.29	170,433.65	144,680.44	200,758.00	259,142.00	58,384.00	29.08%
SubAccount: 520 - CONTRACTUAL SERVICES								
02-68-00-520151	BUILDING REPAIRS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
02-68-00-520205	GARBAGE DISPOSAL	7,253.68	7,890.17	7,268.28	10,000.00	10,000.00	0.00	0.00%
02-68-00-520206	ELECTRICITY	11,780.60	7,924.83	4,291.31	12,000.00	10,000.00	-2,000.00	-16.67%
02-68-00-520208	WATER/SEWER	111.00	444.00	302.00	650.00	650.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	BONCOSKY		1.00	650.00	650.00			
02-68-00-520217	SECURITY SYSTEM	499.24	703.62	0.00	500.00	0.00	-500.00	-100.00%
02-68-00-520383	LIGHTING	0.00	0.00	0.00	5,500.00	0.00	-5,500.00	-100.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		19,644.52	16,962.62	11,861.59	28,900.00	20,900.00	-8,000.00	-27.68%
SubAccount: 530 - COMMODITIES								
02-68-00-530098	SPECIAL EVENT COMMODITIES	67.25	0.00	0.00	0.00	1,915.00	1,915.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Crowd Control Sign with Brackets		6.00	100.00	600.00			
2024-2025	Plastic Barrier Chains		2.00	80.00	160.00			
2024-2025	Stanchions - Crowd Control Posts		6.00	100.00	600.00			
2024-2025	Stanchions (Crowd Control) Rolling Cart		1.00	555.00	555.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
02-68-00-530353	CUSTODIAL SUPPLIES	881.38	935.97	875.18	600.00	600.00	0.00	0.00%
02-68-00-530404	BATTING CAGES	1,039.92	2,944.65	9,841.70	5,050.00	5,250.00	200.00	3.96%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Baseballs/Softballs		1.00	4,000.00	4,000.00			
2024-2025	Replacement Parts		1.00	1,000.00	1,000.00			
2024-2025	Tokens		1.00	250.00	250.00			
02-68-00-530697	IRRIGATION REPAIRS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		1,988.55	3,880.62	10,716.88	6,150.00	8,265.00	2,115.00	34.39%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
02-68-00-550172	BUILDING/BONCOSKY COMPLE	0.00	96,817.51	36,366.60	51,400.00	52,000.00	600.00	1.17%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Corrugated fence guard		1.00	8,000.00	8,000.00			
2024-2025	Field paint		1.00	1,500.00	1,500.00			
2024-2025	Field turf dragger		1.00	8,500.00	8,500.00			
2024-2025	Home plates		1.00	500.00	500.00			
2024-2025	Office Supplies		1.00	200.00	200.00			
2024-2025	paint outside soffits/covered space-'24		1.00	4,000.00	4,000.00			
2024-2025	Pitching Mats		4.00	2,500.00	10,000.00			
2024-2025	Shelfs		1.00	500.00	500.00			
2024-2025	Turf Base Replacement		1.00	500.00	500.00			
2024-2025	Turf Cleaning		1.00	5,000.00	5,000.00			
2024-2025	Turf Glue		1.00	300.00	300.00			
2024-2025	Turf Pellets		1.00	2,000.00	2,000.00			
2024-2025	Turf Replacement (Pitching Area)		1.00	10,000.00	10,000.00			
2024-2025	Turf Sand		1.00	500.00	500.00			
2024-2025	Windscreens		1.00	500.00	500.00			
02-68-00-550177	BUILDING/SUND BALLFIELD CO	12,151.65	21,649.30	12,013.93	9,000.00	36,000.00	27,000.00	300.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Field Equipment		1.00	3,000.00	3,000.00			
2024-2025	Field Supplies		1.00	9,000.00	9,000.00			
2024-2025	Spectator Benches		4.00	6,000.00	24,000.00			
02-68-00-550572	GROUNDS/BONCOSKY COMPLI	7,882.40	10,863.11	62.92	9,260.00	1,200.00	-8,060.00	-87.04%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code				Amount			
2024-2025				1,200.00			
		Units	Price				
		1.00	1,200.00	1,200.00			
02-68-00-550573	10,187.52	3,414.00	930.00	6,700.00	10,200.00	3,500.00	52.24%
Budget Detail							
Budget Code				Amount			
2024-2025				10,200.00			
		Units	Price				
		2.00	5,100.00	10,200.00			
02-68-00-550576	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:	30,221.57	132,803.92	49,373.45	76,360.00	99,400.00	23,040.00	30.17%
SubAccount: 560 - MAINTENANCE & REPAIRS							
02-68-00-560673	121.93	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:	121.93	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	242,902.76	396,119.40	298,255.05	408,263.00	489,762.00	81,499.00	19.96%
Total Center: 68 - LIPPOLD PARK COMPLEX:	-55,004.55	-169,161.95	-90,237.37	-143,078.00	-207,167.00	-64,089.00	44.79%
Total Fund: 02 - RECREATION:	564,052.75	131,002.05	819,818.47	-1,172,736.00	-494,886.80	677,849.20	-57.80%



Annual Budget

Fiscal Year 2024-2025

IMRF Fund (03)

This fund is a Special Revenue fund. It is used to account for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund (IMRF). Revenues are provided by a specific annual property tax levy, which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Employees pay a set 4.5% of their compensation in addition to the District's contribution.

Fiscal Year 2023-2024

The Park District's 2023 IMRF employer contribution rate was 9.01% which was a decrease from the rate in 2022 of 10.49%.

The IMRF Fund Balance at the beginning of the fiscal year was \$247,767 and is projected to be around \$193,329 at the close of the fiscal year. This is a fund balance decrease projection of \$54,438. While a spend down has been budgeted, it has not always been achieved because of less staff participating in IMRF due to vacancies in positions for portions of the fiscal year.

Through January 2024, \$286,133.60 has been collected and distributed to the Park District in tax receipts, which is just under the amount levied of \$286,515.92. The 2022 levy amount was \$99,089.32 lower than the 2021 levy.

Fiscal Year 2024-2025

IMRF issued their final rate notice that indicates the employer contribution rate will be reduced from a rate of 9.01% in 2023 to a rate of 8.46% in 2024.

To help reduce this fund balance, staff decreased the amount in the 2023 Tax Levy to \$247,000, which will be collected in Fiscal Year 2024-2025. This is \$39,515.92 lower than the 2022 levy.

The projected fund balance on April 30, 2025 is \$84,984, which is 23.23% and is moving closer to the fund balance policy limit.

IMRF pensions are a shared responsibility from three sources. Each dollar paid to IMRF retirees comes from: \$0.65 IMRF investment earnings, \$0.24 IMRF employers; and \$0.11 IMRF members.

The District knows of two possible retirements for this fiscal year.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 03 - IMRF							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	436,195.73	385,090.17	286,133.60	282,489.00	247,000.00	-35,489.00	-12.56%
440 - OPERATIONS INCOME	468.62	8,276.64	11,877.19	2,000.00	10,500.00	8,500.00	425.00%
Total Revenue:	436,664.35	393,366.81	298,010.79	284,489.00	257,500.00	-26,989.00	-9.49%
Expense							
520 - CONTRACTUAL SERVICES	406,181.75	466,727.64	264,050.64	391,437.00	365,845.00	-25,592.00	-6.54%
Total Expense:	406,181.75	466,727.64	264,050.64	391,437.00	365,845.00	-25,592.00	-6.54%
Total Center: 11 - ADMINISTRATION:	30,482.60	-73,360.83	33,960.15	-106,948.00	-108,345.00	-1,397.00	1.31%
Total Fund: 03 - IMRF:	30,482.60	-73,360.83	33,960.15	-106,948.00	-108,345.00	-1,397.00	1.31%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Account Detail
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 03 - IMRF								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
03-11-00-410003	PROPERTY TAX	436,195.73	385,090.17	286,133.60	282,489.00	247,000.00	-35,489.00	-12.56%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Tax Levy - IMRF		0.00	0.00	-247,000.00			
Total SubAccount: 410 - TAXES:		436,195.73	385,090.17	286,133.60	282,489.00	247,000.00	-35,489.00	-12.56%
SubAccount: 440 - OPERATIONS INCOME								
03-11-00-440014	INTEREST--MM/ILLINOIS FUND	319.28	7,898.67	10,620.44	1,500.00	10,000.00	8,500.00	566.67%
03-11-00-440019	INVESTMENT INTEREST - CD'S	149.34	377.97	1,256.75	500.00	500.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		468.62	8,276.64	11,877.19	2,000.00	10,500.00	8,500.00	425.00%
Total Revenue:		436,664.35	393,366.81	298,010.79	284,489.00	257,500.00	-26,989.00	-9.49%
Expense								
SubAccount: 520 - CONTRACTUAL SERVICES								
03-11-00-520236	IMRF PARTICIPATING	406,181.75	466,727.64	264,050.64	391,437.00	365,845.00	-25,592.00	-6.54%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		406,181.75	466,727.64	264,050.64	391,437.00	365,845.00	-25,592.00	-6.54%
Total Expense:		406,181.75	466,727.64	264,050.64	391,437.00	365,845.00	-25,592.00	-6.54%
Total Center: 11 - ADMINISTRATION:		30,482.60	-73,360.83	33,960.15	-106,948.00	-108,345.00	-1,397.00	1.31%
Total Fund: 03 - IMRF:		30,482.60	-73,360.83	33,960.15	-106,948.00	-108,345.00	-1,397.00	1.31%



Annual Budget

Fiscal Year 2024-2025

Liability Fund (04)

This fund is a Special Revenue Fund. It is used to account for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

Fiscal Year 2023-2024

A spend down of \$17,832 in fund balance is projected for Fiscal Year 2023-2024. This effort will bring the liability fund closer to the 10% policy level with the projected ending fund balance of \$104,149.

The Crystal Lake Park District's cost of insurance through the Park District Risk Management Agency (PDRMA) for 2023-2024 decreased from the previous year by \$18,922.

The 2022 levy request of \$139,500 was a decrease of \$16,500 compared to the 2021 levy.

Through January of 2024, \$139,313 has been collected and distributed to the Crystal Lake Park District in tax receipts, which is just under the levied amount of \$139,500. The 2022 levy request was decreased by \$16,500 compared to the 2021 levy.

Fiscal Year 2024-2025

To help reduce this fund balance, staff decreased the amount in the 2023 Tax Levy to \$120,000, which will be collected in Fiscal Year 2024-2025. This is \$19,503 lower than the 2022 levy.

The Park District Risk Management Agency made a change in their member contribution calculations, which combined with our increase in operating expenditures in the previous audit, resulted in \$35,602 higher member contributions.

For 2024-2025, current projections indicate a spend down in fund balance of \$94,220. This fund is projected to have an ending fund balance of approximately \$9,929 which falls below the Fund Balance Policy. The lower tax levy and the higher expenses created a dual reduction effect to the fund balance.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 04 - LIABILITY							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	169,688.60	155,806.60	139,313.75	137,547.00	118,320.00	-19,227.00	-13.98%
440 - OPERATIONS INCOME	266.86	7,032.83	8,719.80	3,250.00	3,250.00	0.00	0.00%
Total Revenue:	169,955.46	162,839.43	148,033.55	140,797.00	121,570.00	-19,227.00	-13.66%
Expense							
510 - SALARIES & WAGES	0.00	0.00	0.00	43,778.00	0.00	-43,778.00	-100.00%
520 - CONTRACTUAL SERVICES	3,525.00	2,835.00	2,405.00	9,000.00	6,000.00	-3,000.00	-33.33%
530 - COMMODITIES	0.00	0.00	0.00	1,000.00	2,000.00	1,000.00	100.00%
540 - INSURANCE	177,913.80	178,717.59	111,406.64	172,695.00	207,790.00	35,095.00	20.32%
Total Expense:	181,438.80	181,552.59	113,811.64	226,473.00	215,790.00	-10,683.00	-4.72%
Total Center: 11 - ADMINISTRATION:	-11,483.34	-18,713.16	34,221.91	-85,676.00	-94,220.00	-8,544.00	9.97%
Total Fund: 04 - LIABILITY:	-11,483.34	-18,713.16	34,221.91	-85,676.00	-94,220.00	-8,544.00	9.97%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Account Detail
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 04 - LIABILITY								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
04-11-00-410003	PROPERTY TAX	169,688.60	155,806.60	139,313.75	137,547.00	118,320.00	-19,227.00	-13.98%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Tax Levy - Comprehensive Liability Insurance	0.99	-120,000.00	-118,320.00				
Total SubAccount: 410 - TAXES:		169,688.60	155,806.60	139,313.75	137,547.00	118,320.00	-19,227.00	-13.98%
SubAccount: 440 - OPERATIONS INCOME								
04-11-00-440014	INTEREST--MM/ILLINOIS FUND	111.88	4,640.51	6,415.36	750.00	750.00	0.00	0.00%
04-11-00-440019	INVESTMENT INTEREST - CD'S	154.98	392.32	1,304.44	1,000.00	1,000.00	0.00	0.00%
04-11-00-440021	REIMBURSEMENT	0.00	2,000.00	1,000.00	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Loss Prevention Incentive	0.00	0.00	-1,500.00				
Total SubAccount: 440 - OPERATIONS INCOME:		266.86	7,032.83	8,719.80	3,250.00	3,250.00	0.00	0.00%
Total Revenue:		169,955.46	162,839.43	148,033.55	140,797.00	121,570.00	-19,227.00	-13.66%
Expense								
SubAccount: 510 - SALARIES & WAGES								
04-11-00-510300	RISK MANAGER	0.00	0.00	0.00	43,778.00	0.00	-43,778.00	-100.00%
Total SubAccount: 510 - SALARIES & WAGES:		0.00	0.00	0.00	43,778.00	0.00	-43,778.00	-100.00%
SubAccount: 520 - CONTRACTUAL SERVICES								
04-11-00-520225	EDUCATION/SEMINARS	0.00	0.00	300.00	3,000.00	0.00	-3,000.00	-100.00%
04-11-00-520227	PHYSICAL EXAMINATIONS	3,525.00	2,835.00	2,105.00	6,000.00	6,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	HEARING CONSERVATION TESTS	0.00	0.00	1,000.00				
2024-2025	PRE EMPLOYMENT PHYSICAL/RANDOM DRU	0.00	0.00	5,000.00				
Total SubAccount: 520 - CONTRACTUAL SERVICES:		3,525.00	2,835.00	2,405.00	9,000.00	6,000.00	-3,000.00	-33.33%
SubAccount: 530 - COMMODITIES								
04-11-00-530320	SAFETY COORDINATOR SUPPLII	0.00	0.00	0.00	1,000.00	2,000.00	1,000.00	100.00%
Total SubAccount: 530 - COMMODITIES:		0.00	0.00	0.00	1,000.00	2,000.00	1,000.00	100.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
SubAccount: 540 - INSURANCE								
04-11-00-540408	INSURANCE/PROPERTY	65,995.87	70,754.28	39,395.28	59,095.00	71,600.00	12,505.00	21.16%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Insurance/Property and Cyber		0.00	0.00	71,600.00			
04-11-00-540410	INSURANCE/LIABILITY	32,200.89	34,523.32	19,064.56	28,600.00	36,425.00	7,825.00	27.36%
04-11-00-540411	INSURANCE/EMPLOYMENT PR	10,957.41	12,009.00	6,696.32	10,200.00	12,240.00	2,040.00	20.00%
04-11-00-540412	INSURANCE/POLLUTION LIABIL	1,959.53	2,104.84	1,155.68	1,800.00	2,120.00	320.00	17.78%
04-11-00-540700	WORKER'S COMPENSATION	64,933.44	59,832.92	45,094.80	68,000.00	80,405.00	12,405.00	18.24%
04-11-00-540900	DEDUCTIBLE	1,866.66	-506.77	0.00	5,000.00	5,000.00	0.00	0.00%
Total SubAccount: 540 - INSURANCE:		177,913.80	178,717.59	111,406.64	172,695.00	207,790.00	35,095.00	20.32%
Total Expense:		181,438.80	181,552.59	113,811.64	226,473.00	215,790.00	-10,683.00	-4.72%
Total Center: 11 - ADMINISTRATION:		-11,483.34	-18,713.16	34,221.91	-85,676.00	-94,220.00	-8,544.00	9.97%
Total Fund: 04 - LIABILITY:		-11,483.34	-18,713.16	34,221.91	-85,676.00	-94,220.00	-8,544.00	9.97%



Annual Budget

Fiscal Year 2024-2025

Audit Fund (06)

This fund is a Special Revenue Fund. It is used to account for the expenditures related to the Park District's annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose.

Fiscal Year 2023-2024

This fund is projected to have an ending fund balance of approximately \$15,851. The estimated change in fund balance is an increase of \$5,360.

A levy amount of \$25,000 was levied for 2023-2024 Fiscal Year while only budgeting to collect \$24,750. A total of \$24,969 has been received.

Fiscal Year 2024-2025

The property tax levy is budgeted to bring in revenue of \$23,760 for Fiscal Year 2024-2025. Expenses are budgeted at \$29,950 and include an unfunded mandated actuarial fee of \$950 to accommodate Other Post-Employment Benefits (OPEB).

The required 10% per Fund Balance policy is \$2,995. The fiscal year end is projected to have a fund balance of \$9,661, which provides operating coverage at 32.26%.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 06 - AUDIT							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	17,978.94	24,973.11	24,969.83	24,750.00	23,760.00	-990.00	-4.00%
440 - OPERATIONS INCOME	7.44	161.46	220.04	0.00	0.00	0.00	0.00%
Total Revenue:	17,986.38	25,134.57	25,189.87	24,750.00	23,760.00	-990.00	-4.00%
Expense							
520 - CONTRACTUAL SERVICES	21,070.00	19,700.00	20,140.00	29,730.00	29,950.00	220.00	0.74%
Total Expense:	21,070.00	19,700.00	20,140.00	29,730.00	29,950.00	220.00	0.74%
Total Center: 11 - ADMINISTRATION:	-3,083.62	5,434.57	5,049.87	-4,980.00	-6,190.00	-1,210.00	24.30%
Total Fund: 06 - AUDIT:	-3,083.62	5,434.57	5,049.87	-4,980.00	-6,190.00	-1,210.00	24.30%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 06 - AUDIT							
Center: 11 - ADMINISTRATION							
Revenue							
SubAccount: 410 - TAXES							
06-11-00-410003	PROPERTY TAX	17,978.94	24,973.11	24,969.83	24,750.00	23,760.00	-990.00 -4.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Tax Levy - Audit Fund	0.99	-24,000.00	-23,760.00			
Total SubAccount: 410 - TAXES:		17,978.94	24,973.11	24,969.83	24,750.00	23,760.00	-990.00 -4.00%
SubAccount: 440 - OPERATIONS INCOME							
06-11-00-440023	OTHER INCOME	7.44	161.46	220.04	0.00	0.00	0.00 0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		7.44	161.46	220.04	0.00	0.00	0.00 0.00%
Total Revenue:		17,986.38	25,134.57	25,189.87	24,750.00	23,760.00	-990.00 -4.00%
Expense							
SubAccount: 520 - CONTRACTUAL SERVICES							
06-11-00-520111	AUDIT EXPENSE	21,070.00	19,700.00	20,140.00	29,730.00	29,950.00	220.00 0.74%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	ACCUARIAL	0.00	0.00	950.00			
2024-2025	ANNUAL AUDIT	0.00	0.00	20,000.00			
2024-2025	CERTIFICATES	0.00	0.00	6,000.00			
2024-2025	GRANT AUDIT	0.00	0.00	3,000.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		21,070.00	19,700.00	20,140.00	29,730.00	29,950.00	220.00 0.74%
Total Expense:		21,070.00	19,700.00	20,140.00	29,730.00	29,950.00	220.00 0.74%
Total Center: 11 - ADMINISTRATION:		-3,083.62	5,434.57	5,049.87	-4,980.00	-6,190.00	-1,210.00 24.30%
Total Fund: 06 - AUDIT:		-3,083.62	5,434.57	5,049.87	-4,980.00	-6,190.00	-1,210.00 24.30%



Annual Budget

Fiscal Year 2024-2025

Special Recreation Fund (07)

This fund is a Special Revenue Fund. It is used to account for revenues derived from a specific annual restricted property tax levy and expenditures of these monies to the Northern Illinois Special Recreation Association to provide special recreation programs for physically and mentally challenged residents, cover costs to provide inclusion support and Americans with Disabilities Act (ADA) improvements throughout the District.

Fiscal Year 2023-2024

Accomplishments:

The bids for the playground safety surfacing at Main Beach came in over budget and the project was put on hold.

Made the annual dues contribution to NISRA.

Continued to provide inclusion services to Crystal Lake Park District program participants as requested. The budget was increased \$20,000 over the previous year and expenses through January have exceeded the current budget of \$170,000.

Fiscal Year 2024-2025

Objectives:

Make the annual dues contribution to NISRA.

Continue to provide inclusion services to Crystal Lake Park District program participants as needed. An additional \$80,000 is being budgeted for this purpose this year due to increased demand for this service.

The projects intended for ADA improvements are listed with the other projects in the Capital Fund narrative. These projects are projected to spend down the fund balance by \$446,807.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 07 - SPECIAL RECREATION							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	650,260.46	674,036.59	700,671.45	688,982.00	723,288.00	34,306.00	4.98%
440 - OPERATIONS INCOME	312.62	4,818.60	6,714.25	2,000.00	2,000.00	0.00	0.00%
Total Revenue:	650,573.08	678,855.19	707,385.70	690,982.00	725,288.00	34,306.00	4.96%
Expense							
510 - SALARIES & WAGES	141,942.25	179,395.86	171,793.41	170,000.00	250,000.00	80,000.00	47.06%
570 - OTHER EXPENSES	396,651.86	497,762.80	295,718.00	596,000.00	922,095.00	326,095.00	54.71%
Total Expense:	538,594.11	677,158.66	467,511.41	766,000.00	1,172,095.00	406,095.00	53.02%
Total Center: 11 - ADMINISTRATION:	111,978.97	1,696.53	239,874.29	-75,018.00	-446,807.00	-371,789.00	495.60%
Total Fund: 07 - SPECIAL RECREATION:	111,978.97	1,696.53	239,874.29	-75,018.00	-446,807.00	-371,789.00	495.60%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Account Detail
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 07 - SPECIAL RECREATION									
Center: 11 - ADMINISTRATION									
Revenue									
SubAccount: 410 - TAXES									
07-11-00-410003	PROPERTY TAX	650,260.46	674,036.59	700,671.45	688,982.00	723,288.00	34,306.00	4.98%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
2024-2025	Tax Levy - Special Recreation Fund		0.99	-728,956.36	-723,288.00				
Total SubAccount: 410 - TAXES:		650,260.46	674,036.59	700,671.45	688,982.00	723,288.00	34,306.00	4.98%	
SubAccount: 440 - OPERATIONS INCOME									
07-11-00-440014	INTEREST--MM/ILLINOIS FUND	217.61	4,578.09	5,914.51	1,000.00	1,000.00	0.00	0.00%	
07-11-00-440019	INVESTMENT INTEREST - CD'S	95.01	240.51	799.74	1,000.00	1,000.00	0.00	0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:		312.62	4,818.60	6,714.25	2,000.00	2,000.00	0.00	0.00%	
Total Revenue:		650,573.08	678,855.19	707,385.70	690,982.00	725,288.00	34,306.00	4.96%	
Expense									
SubAccount: 510 - SALARIES & WAGES									
07-11-00-510150	INCLUSION	141,942.25	179,395.86	171,793.41	170,000.00	250,000.00	80,000.00	47.06%	
Budget Notes									
Budget Code	Subject		Description						
2024-2025	24/25		Currently at budget in January. Expense has risen considerably and anticipate that continuing for ET and camp in 2024-25.						
Total SubAccount: 510 - SALARIES & WAGES:		141,942.25	179,395.86	171,793.41	170,000.00	250,000.00	80,000.00	47.06%	
SubAccount: 570 - OTHER EXPENSES									
07-11-00-570001	NISRA CONTRIBUTION	278,978.00	278,978.00	295,718.00	296,000.00	319,510.00	23,510.00	7.94%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
2024-2025	Annual Membership Dues		0.00	0.00	319,510.00				
07-11-00-570009	NISRA BUILDING REPAIRS	0.00	-8.38	0.00	0.00	0.00	0.00	0.00%	
07-11-00-570200	ADA COMPLIANCE PROJECTS	117,673.86	218,793.18	0.00	300,000.00	602,585.00	302,585.00	100.86%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
2024-2025	ADA beach accessible mats		2.00	1,905.00	3,810.00				
2024-2025	ADA beach wheelchair		0.00	0.00	1,775.00				
2024-2025	ADA Haligus asphalt pathways		0.00	0.00	75,000.00				
2024-2025	ADA Haligus concrete pathways partial		0.00	0.00	188,000.00				
2024-2025	ADA Haligus parking		0.20	120,000.00	24,000.00				
2024-2025	ADA Haligus PIP and EWF surfacing		0.00	0.00	90,000.00				

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	ADA Improvement Study/Transition Plan Up		0.00	0.00	30,000.00			
2024-2025	ADA Nature Center new front walk		0.00	0.00	30,000.00			
2024-2025	ADA Nature Center repave all around buildir		0.00	0.00	60,000.00			
2024-2025	ADA Woodland Estates path		0.00	0.00	100,000.00			
Total SubAccount: 570 - OTHER EXPENSES:		396,651.86	497,762.80	295,718.00	596,000.00	922,095.00	326,095.00	54.71%
Total Expense:		538,594.11	677,158.66	467,511.41	766,000.00	1,172,095.00	406,095.00	53.02%
Total Center: 11 - ADMINISTRATION:		111,978.97	1,696.53	239,874.29	-75,018.00	-446,807.00	-371,789.00	495.60%
Total Fund: 07 - SPECIAL RECREATION:		111,978.97	1,696.53	239,874.29	-75,018.00	-446,807.00	-371,789.00	495.60%



Annual Budget

Fiscal Year 2024-2025

Museum Fund (08)

This fund is a Special Revenue Fund. It contains activities of the Nature Center, which offers programs, events, and exhibits for all ages and the Colonel Palmer House, a historic landmark that offers history related programs, exhibits and special events. This fund is supported by Property taxes and user fees.

Fiscal Year 2023-2024

Accomplishments

Updated part time minimum wage scale with \$13 minimum into operational budget.

Began exhibit design process for Museum Fund Grant.

Held the fifth annual Luminaria Walk at Veteran Acres, with over 2,500 attendees.

Continued to create new and interesting nature based educational programming.

Hired a new Colonel Palmer House Supervisor and expanded program offerings and events.

Continued working with local organizations (Environmental Defenders of McHenry County and others) to support the importance of conservation.

Successfully completed all action items required for the National Wildlife Foundation Mayor's Monarch Pledge in cooperation with the Crystal Lake Park District Environmental Committee. Action items included creating pollinator habitat, installing a monarch display garden at the Nature Center, expanding invasive species removal, and hosting a monarch butterfly festival.

Financial Highlights:

- Total gross revenue up 13%
- Nature Program revenue up 26%
- Palmer House Program revenue up 16%

Fiscal Year 2024-2025

Objectives

Continue to provide an increased level of community outreach through the “Wandering Naturalists” program series, monthly Nature Center and Colonel Palmer House open house events, and cooperative programming with the Crystal Lake Public Library, Crystal Lake Chamber of Commerce, University of Illinois Master Gardeners, and various other local agencies.

Host the 6th annual Luminaria walk.

Expand program offerings and events at the Colonel Palmer House.

Complete the exhibit redesign and renovation of the Nature Center.

Host grand opening events for the updated Nature Center.

Enhance the exhibits at both the Nature Center and Colonel Palmer House.

Continue staff teambuilding events and ecological activities with Crystal Lake Park District Environmental Committee supported by firewood sale.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 08 - NATURAL HISTORY							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	274,495.14	282,637.72	316,579.29	312,562.00	315,732.00	3,170.00	1.01%
430 - PROGRAM REVENUE	22,990.00	28,779.02	24,278.00	35,500.00	42,500.00	7,000.00	19.72%
440 - OPERATIONS INCOME	3,244.87	6,376.24	7,018.11	5,000.00	4,800.00	-200.00	-4.00%
490 - MERCHANDISE	5,502.00	5,110.00	3,040.00	4,800.00	4,500.00	-300.00	-6.25%
Total Revenue:	306,232.01	322,902.98	350,915.40	357,862.00	367,532.00	9,670.00	2.70%
Expense							
501 - PROGRAM SALARIES & WAGES	11,865.36	22,911.29	14,849.01	19,800.00	23,100.00	3,300.00	16.67%
502 - PROGRAM CONTRACTUAL SERVICES	200.00	0.00	222.98	700.00	700.00	0.00	0.00%
503 - PROGRAM COMMODITIES	5,119.85	6,509.44	5,459.96	6,240.00	7,700.00	1,460.00	23.40%
510 - SALARIES & WAGES	198,039.00	208,534.58	162,306.50	234,805.00	241,681.00	6,876.00	2.93%
520 - CONTRACTUAL SERVICES	11,341.37	14,261.86	9,582.05	16,950.00	18,215.00	1,265.00	7.46%
530 - COMMODITIES	14,590.16	17,778.53	21,160.71	33,900.00	22,650.00	-11,250.00	-33.19%
540 - INSURANCE	55,448.43	46,452.25	39,195.04	79,860.00	46,000.00	-33,860.00	-42.40%
550 - UNCAPITALIZED IMPROVEMENTS	2,607.24	1,002.16	298.02	750.00	750.00	0.00	0.00%
570 - OTHER EXPENSES	750.53	957.24	417.26	925.00	925.00	0.00	0.00%
Total Expense:	299,961.94	318,407.35	253,491.53	393,930.00	361,721.00	-32,209.00	-8.18%
Total Center: 11 - ADMINISTRATION:	6,270.07	4,495.63	97,423.87	-36,068.00	5,811.00	41,879.00	-116.11%
Total Fund: 08 - NATURAL HISTORY:	6,270.07	4,495.63	97,423.87	-36,068.00	5,811.00	41,879.00	-116.11%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Account Detail
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 08 - NATURAL HISTORY									
Center: 11 - ADMINISTRATION									
Revenue									
SubAccount: 410 - TAXES									
08-11-00-410003	PROPERTY TAX	274,495.14	282,637.72	316,579.29	312,562.00	315,732.00	3,170.00	1.01%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
2024-2025	Tax Levy - Museum Fund		1.00	-317,000.00	-315,732.00				
Total SubAccount: 410 - TAXES:		274,495.14	282,637.72	316,579.29	312,562.00	315,732.00	3,170.00	1.01%	
SubAccount: 430 - PROGRAM REVENUE									
08-11-00-430620	NATURE PROGRAMS	18,625.00	21,588.00	17,923.00	28,500.00	33,500.00	5,000.00	17.54%	
Budget Notes									
Budget Code	Subject		Description						
2024-2025	Programs		This represents programs, parties, and trips, etc.						
08-11-00-430636	PALMER HOUSE PROGRAMS	4,365.00	7,191.02	6,355.00	7,000.00	9,000.00	2,000.00	28.57%	
Budget Notes									
Budget Code	Subject		Description						
2024-2025	Colonel Palmer House Programs Revenue		Amount is based on past performance.						
Total SubAccount: 430 - PROGRAM REVENUE:		22,990.00	28,779.02	24,278.00	35,500.00	42,500.00	7,000.00	19.72%	
SubAccount: 440 - OPERATIONS INCOME									
08-11-00-440014	INTEREST--MM/ILLINOIS FUND	56.43	2,721.70	3,796.33	500.00	500.00	0.00	0.00%	
08-11-00-440019	INVESTMENT INTEREST - CD'S	104.00	263.19	875.08	800.00	800.00	0.00	0.00%	
08-11-00-440021	REIMBURSEMENT	85.00	76.00	0.00	0.00	0.00	0.00	0.00%	
08-11-00-440023	OTHER INCOME	0.00	107.85	107.70	0.00	0.00	0.00	0.00%	
08-11-00-440029	DONATIONS/SPONSORSHIPS	2,999.44	2,832.50	2,239.00	3,200.00	3,000.00	-200.00	-6.25%	
Budget Notes									
Budget Code	Subject		Description						
2024-2025	24/25		Approximately \$100 per month and potentially \$1800 during Luminaria						
08-11-00-440045	RENTAL OF FACILITY	0.00	375.00	0.00	500.00	500.00	0.00	0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:		3,244.87	6,376.24	7,018.11	5,000.00	4,800.00	-200.00	-4.00%	

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 490 - MERCHANDISE								
08-11-00-490690	GIFT SHOP	5,502.00	5,110.00	3,040.00	4,800.00	4,500.00	-300.00	-6.25%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Gift Shop	All revenue is generated through the Environmental Committee Flash Firewood Sales. Amount is based on past performance of firewood sales.						
Total SubAccount: 490 - MERCHANDISE:		5,502.00	5,110.00	3,040.00	4,800.00	4,500.00	-300.00	-6.25%
Total Revenue:		306,232.01	322,902.98	350,915.40	357,862.00	367,532.00	9,670.00	2.70%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
08-11-00-501620	NATURE PROGRAMS SALARIES	9,820.19	18,028.84	10,336.88	17,000.00	20,000.00	3,000.00	17.65%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Nature Programs Salaries and Wages	Based on 250 programs with an average length of 4 hours per program and an average wage of \$15 per hour.						
08-11-00-501636	PALMER HOUSE PROGRAMS SA	2,045.17	4,882.45	4,512.13	2,800.00	3,100.00	300.00	10.71%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	2023/24	Supervisor salary was coded here versus 08-11-00-5100072. Corrected for future						
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		11,865.36	22,911.29	14,849.01	19,800.00	23,100.00	3,300.00	16.67%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
08-11-00-502636	PALMER HOUSE PROGRAMS CC	200.00	0.00	222.98	700.00	700.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	CPH Contractul	Speaker Fees / Entertainment at Special Events.						
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		200.00	0.00	222.98	700.00	700.00	0.00	0.00%
SubAccount: 503 - PROGRAM COMMODITIES								
08-11-00-503620	NATURE PROGRAMS COMMOD	2,380.95	3,942.33	3,034.84	4,200.00	5,000.00	800.00	19.05%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Nature Program Commodities	Based on 250 programs with an average cost of \$15 (\$3,750) plus \$1,250 in anticipated replacement of reuseable items that are in disrepair..						
08-11-00-503636	PALMER HOUSE PROGRAMS CC	2,738.90	2,567.11	2,425.12	2,040.00	2,700.00	660.00	32.35%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	CPH Program Commodities	Based on past performance.						
Total SubAccount: 503 - PROGRAM COMMODITIES:		5,119.85	6,509.44	5,459.96	6,240.00	7,700.00	1,460.00	23.40%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
SubAccount: 510 - SALARIES & WAGES								
08-11-00-510046	MANAGER OF NATURAL RESOL	55,363.90	57,981.42	45,454.32	62,507.00	65,501.00	2,994.00	4.79%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Facility Manager Interpretive Services		0.00	0.00	65,501.00			
08-11-00-510048	PART-TIME STAFF	26,986.26	31,588.32	21,681.09	35,700.00	35,700.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	Part-Time Staff		1 part-time staff for 7 hours per day for 7 days per week at an average salary of \$14 per hour.					
08-11-00-510053	NATURE CENTER FACILITY SUPI	41,555.64	42,745.79	31,990.25	45,597.00	46,740.00	1,143.00	2.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	NATURE CENTER ASST MANAGER		0.00	0.00	46,740.00			
08-11-00-510068	RECREATION SUPERVISOR	42,600.99	46,781.12	36,046.08	49,796.00	52,535.00	2,739.00	5.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	NATURE CENTER RECREATION SUPV		0.00	0.00	52,535.00			
08-11-00-510072	PALMER HOUSE SUPERVISOR	16,699.12	13,079.16	14,545.45	21,840.00	21,840.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	Palmer House Supervisor		Based on 28 hours per week (1,456 hours) at \$15.00 per hour.					
08-11-00-510405	FICA/MEDICARE	14,833.09	16,358.77	12,589.31	19,365.00	19,365.00	0.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		198,039.00	208,534.58	162,306.50	234,805.00	241,681.00	6,876.00	2.93%
SubAccount: 520 - CONTRACTUAL SERVICES								
08-11-00-520157	BUILDING/NATURE CENTER	0.00	157.18	0.00	0.00	0.00	0.00	0.00%
08-11-00-520201	SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
08-11-00-520202	GIFT CERTIFICATES REDEEMED	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
08-11-00-520203	EMPLOYEE DISCOUNT	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
08-11-00-520206	ELECTRICITY	3,645.69	3,417.14	3,930.89	4,500.00	6,000.00	1,500.00	33.33%
08-11-00-520207	HEAT	2,873.41	3,970.51	1,729.10	4,000.00	4,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	NATURE CENTER		1.00	4,000.00	4,000.00			
08-11-00-520208	WATER/SEWER	501.70	1,505.88	465.93	1,600.00	1,600.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NATURE CENTER	1.00	1,600.00	1,600.00			
08-11-00-520209	COMMUNICATION	3,132.59	3,503.70	2,613.55	4,000.00	3,765.00	-235.00 -5.88%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NATURE CENTER - COMCAST PHONE & INTE	1.00	2,000.00	2,000.00			
2024-2025	NATURE CENTER - VERIZON CELL WiFi DEVIC	1.00	1,765.00	1,765.00			
08-11-00-520223	DUES	200.00	0.00	0.00	400.00	400.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Dues	Includes \$200 for National Association for Interpretation, \$100 for the Environmental Defenders of McHenry County, and \$100 for Environmental Educators Association of Illinois.					
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Environmentml Defenders of McHenry Coun	1.00	100.00	100.00			
2024-2025	Environmental Educators Association of Illin	1.00	100.00	100.00			
2024-2025	National Association for Interpretation (NAI)	1.00	200.00	200.00			
08-11-00-520225	EDUCATION/SEMINARS	95.00	189.00	0.00	1,000.00	1,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Education / Seminars	Includes EEAI Conference and IDNR Workshops.					
08-11-00-520255	MISC BANK FEES	891.45	1,518.45	842.58	1,350.00	1,350.00	0.00 0.00%
08-11-00-520574	POSTAGE	1.53	0.00	0.00	50.00	50.00	0.00 0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		11,341.37	14,261.86	9,582.05	16,950.00	18,215.00	1,265.00 7.46%
SubAccount: 530 - COMMODITIES							
08-11-00-530107	LAND IMPROVEMENT MATERI/	90.14	92.72	17.98	0.00	0.00	0.00 0.00%
08-11-00-530352	NATURALIST'S SUPPLIES	1,678.93	2,152.83	832.41	3,300.00	1,700.00	-1,600.00 -48.48%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Battery Powered Drill	1.00	200.00	200.00			
2024-2025	Carts for program supplies and exhibit items	2.00	150.00	300.00			
2024-2025	Storage Bins	60.00	20.00	1,200.00			
08-11-00-530353	CUSTODIAL SUPPLIES	1,469.34	1,559.86	1,458.62	1,200.00	1,500.00	300.00 25.00%
08-11-00-530364	EXHIBITS	1,975.27	615.99	2,999.80	9,400.00	4,200.00	-5,200.00 -55.32%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Exhibit enhancements	1.00	3,000.00	3,000.00				
2024-2025	Palmer House Exhibits	1.00	1,200.00	1,200.00				
08-11-00-530553	OFFICE SUPPLIES	640.76	626.55	122.63	900.00	900.00	0.00	
08-11-00-530690	GIFT SHOP	288.00	0.00	0.00	0.00	0.00	0.00	
08-11-00-530694	UNIFORMS	1,109.66	395.00	1,350.19	850.00	1,000.00	150.00	
08-11-00-530700	ANIMAL CARE/SUPPLIES	1,229.07	2,230.45	8,580.04	7,600.00	2,700.00	-4,900.00	
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Animal Care	Based on \$225 per month. Increase is a result of new bull snake.						
08-11-00-530705	GREENHOUSE SUPPLIES	5,104.82	6,586.79	4,827.10	7,500.00	7,500.00	0.00	
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Greenhouse Supplies	Based on \$1,200 per month for 5 months (April through August). \$200 per month increase reflects increase in cost of butterflies.						
08-11-00-530710	ENVIRONMENTAL COMMITTEE	783.17	2,988.34	971.94	3,000.00	3,000.00	0.00	
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Environmental Committee	Used for Environmental Committee initiatives. Based on past revenue from firewood sales.						
08-11-00-530735	SALES TAX	221.00	530.00	0.00	150.00	150.00	0.00	
Total SubAccount: 530 - COMMODITIES:		14,590.16	17,778.53	21,160.71	33,900.00	22,650.00	-11,250.00	-33.19%
SubAccount: 540 - INSURANCE								
08-11-00-540507	INSURANCE/HEALTH	55,448.43	46,452.25	39,195.04	79,860.00	46,000.00	-33,860.00	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	NC HEALTH INSURANCE	0.00	0.00	46,000.00				
Total SubAccount: 540 - INSURANCE:		55,448.43	46,452.25	39,195.04	79,860.00	46,000.00	-33,860.00	-42.40%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
08-11-00-550157	BUILDING/NATURE CENTER	817.67	9.04	-9.04	0.00	0.00	0.00	
08-11-00-550562	GROUNDS/NATURE CENTER	9.88	29.79	0.00	0.00	0.00	0.00	
08-11-00-550601	MISCELLANEOUS SUPPLIES	781.19	320.52	307.06	750.00	750.00	0.00	
08-11-00-550700	DONATION/PROJECTS	998.50	642.81	0.00	0.00	0.00	0.00	

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Budget Notes	Budget Code	Subject	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
								2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
		2024-2025	Donations/Projects	Discontinue use							
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:					2,607.24	1,002.16	298.02	750.00	750.00	0.00	0.00%
SubAccount: 570 - OTHER EXPENSES											
08-11-00-570030			EQUIPMENT PURCHASE	Discontinue use.	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		2024-2025	Equipment Purchase	Discontinue use.							
08-11-00-570677			TRAVELING EXPENSE		750.53	957.24	417.26	900.00	900.00	0.00	0.00%
08-11-00-570960			CASH OVER/SHORT		0.00	0.00	0.00	25.00	25.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:					750.53	957.24	417.26	925.00	925.00	0.00	0.00%
Total Expense:					299,961.94	318,407.35	253,491.53	393,930.00	361,721.00	-32,209.00	-8.18%
Total Center: 11 - ADMINISTRATION:					6,270.07	4,495.63	97,423.87	-36,068.00	5,811.00	41,879.00	-116.11%
Total Fund: 08 - NATURAL HISTORY:					6,270.07	4,495.63	97,423.87	-36,068.00	5,811.00	41,879.00	-116.11%



Annual Budget
Fiscal Year 2024-2025
Driving Range
Fund (19)

This fund is a Special Revenue Fund as of April 30, 2018. Prior to that, it was classified as an Enterprise Fund. This fund is used to account for the Golf Learning Center. The center offers a driving range and mini golf courses. The user charges provide revenues to operate the Lippold Park Family Golf Center.

Fiscal Year 2023-2024

Accomplishments

Updated part time minimum wage scale with \$13 minimum into operational budget.

Repaired the driving range lighting pole wiring.

Expanded corporate and party packages.

Installed new windows at the clubhouse.

Installed new check-in counters at the clubhouse.

Added new siding for the clubhouse and the garage.

Purchased a new Dixie Chopper.

Financial Highlights:

- Mini Golf Sales revenue up 28% from last fiscal year
- Memberships revenue up 22% from last fiscal year
- Mini Golf Parties revenue up 10% from last fiscal year
- Concessions revenue up 32% from last fiscal year
- Total fund revenue up 36% from last fiscal year
- Total YTD profit is \$119,239, up 412% from last fiscal year

Fiscal Year 2024-2025

Objectives

Update part time minimum wage scale with \$14 minimum wage into operational budget.

Purchase a new Polaris, putting green mower, and golf ball washer.

Redesign and update concession area.

Replace the main door.

Install shades on windows.

Purchase new outdoor furniture.

Purchase of pickup truck and trailer for use at Lippold Park.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 19 - DRIVING RANGE							
Center: 11 - ADMINISTRATION							
Revenue							
440 - OPERATIONS INCOME	153,356.04	165,165.78	216,659.93	185,978.00	219,057.00	33,079.00	17.79%
490 - MERCHANDISE	6,338.03	7,038.85	9,056.76	7,135.00	9,535.00	2,400.00	33.64%
Total Revenue:	159,694.07	172,204.63	225,716.69	193,113.00	228,592.00	35,479.00	18.37%
Expense							
510 - SALARIES & WAGES	40,999.39	36,959.49	42,906.46	43,844.00	44,651.00	807.00	1.84%
520 - CONTRACTUAL SERVICES	19,500.01	17,716.53	14,082.37	22,145.00	22,565.00	420.00	1.90%
530 - COMMODITIES	7,573.82	13,970.82	11,474.09	15,805.00	17,350.00	1,545.00	9.78%
550 - UNCAPITALIZED IMPROVEMENTS	4,793.99	162,234.11	14,210.74	99,500.00	21,500.00	-78,000.00	-78.39%
560 - MAINTENANCE & REPAIRS	850.51	8,170.41	3,252.57	8,250.00	11,000.00	2,750.00	33.33%
570 - OTHER EXPENSES	6,670.41	9,146.70	20,957.76	34,285.00	121,775.00	87,490.00	255.18%
Total Expense:	80,388.13	248,198.06	106,883.99	223,829.00	238,841.00	15,012.00	6.71%
Total Center: 11 - ADMINISTRATION:	79,305.94	-75,993.43	118,832.70	-30,716.00	-10,249.00	20,467.00	-66.63%
Total Fund: 19 - DRIVING RANGE:	79,305.94	-75,993.43	118,832.70	-30,716.00	-10,249.00	20,467.00	-66.63%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 19 - DRIVING RANGE								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
19-11-00-440014	INTEREST	109.13	2,624.11	3,579.98	500.00	2,600.00	2,100.00	420.00%
19-11-00-440545	REGISTER BANK REIMBURSEMI	0.00	0.00	0.00	630.00	0.00	-630.00	-100.00%
19-11-00-440710	DRIVING RANGE	36,616.00	32,948.00	49,039.00	39,570.00	50,225.00	10,655.00	26.93%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Large Bucket-senior-NR		15.00	-14.00	-210.00			
2024-2025	Large buckets-NR		315.00	-15.00	-4,725.00			
2024-2025	Large Buckets-R		2,550.00	-12.00	-30,600.00			
2024-2025	Medium Bucket-senior-NR		20.00	-12.00	-240.00			
2024-2025	Medium buckets-NR		150.00	-13.00	-1,950.00			
2024-2025	Medium buckets-R		1,250.00	-10.00	-12,500.00			
19-11-00-440712	GROUP LESSONS--SPRING	0.00	398.00	385.80	0.00	0.00	0.00	0.00%
19-11-00-440713	GROUP LESSONS--SUMMER	8,525.75	307.00	4,631.25	0.00	4,700.00	4,700.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	lessons		2024 numbers based on last summer					
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	spring and summer		1.00	-4,700.00	-4,700.00			
19-11-00-440725	MEMBERSHIPS	3,956.69	2,015.91	2,299.80	2,250.00	2,300.00	50.00	2.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	adult driving range		6.00	-250.00	-1,500.00			
2024-2025	Adult mini golf		3.00	-70.00	-210.00			
2024-2025	couple mini golf		1.00	-90.00	-90.00			
2024-2025	family mini golf		2.00	-150.00	-300.00			
2024-2025	Senior Mini-Golf		1.00	-50.00	-50.00			
2024-2025	youth mini-golf		3.00	-50.00	-150.00			
19-11-00-440750	MINI GOLF SALES	101,951.50	123,890.50	153,832.00	138,328.00	155,632.00	17,304.00	12.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Adult -R		7,954.00	-8.00	-63,632.00			
2024-2025	Adult-NR		2,500.00	-11.00	-27,500.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Group rate		1,500.00	-5.00	-7,500.00			
2024-2025	youth & senior-NR		1,500.00	-8.00	-12,000.00			
2024-2025	youth & senior-R		7,500.00	-6.00	-45,000.00			
19-11-00-440755	MINI GOLF PARTIES	1,579.97	1,699.26	1,856.10	2,700.00	2,100.00	-600.00	-22.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Birdie		150.00	-12.00	-1,800.00			
2024-2025	Bogey		60.00	-5.00	-300.00			
19-11-00-440762	REPLAYS	617.00	1,283.00	1,036.00	2,000.00	1,500.00	-500.00	-25.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	replay		750.00	-2.00	-1,500.00			
Total SubAccount: 440 - OPERATIONS INCOME:		153,356.04	165,165.78	216,659.93	185,978.00	219,057.00	33,079.00	17.79%
SubAccount: 490 - MERCHANDISE								
19-11-00-490001	RESALE--CONCESSIONS	6,237.03	6,907.74	9,031.90	6,975.00	9,500.00	2,525.00	36.20%
19-11-00-490589	SALES TAX	7.07	9.37	1.77	60.00	10.00	-50.00	-83.33%
19-11-00-490761	MERCHANDISE SALES	93.93	121.74	23.09	100.00	25.00	-75.00	-75.00%
Total SubAccount: 490 - MERCHANDISE:		6,338.03	7,038.85	9,056.76	7,135.00	9,535.00	2,400.00	33.64%
Total Revenue:		159,694.07	172,204.63	225,716.69	193,113.00	228,592.00	35,479.00	18.37%
Expense								
SubAccount: 510 - SALARIES & WAGES								
19-11-00-510011	MANAGER	5,537.77	0.00	0.00	0.00	0.00	0.00	0.00%
19-11-00-510012	ASSISTANT MANAGER	15,272.87	21,825.08	20,821.82	24,208.00	21,811.00	-2,397.00	-9.90%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	Merit Increase	Minimum wage at \$15, increases at .25 increments (see wage scale).						
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Friday (off season)		50.00	15.50	775.00			
2024-2025	Kevin		32.00	18.00	576.00			
2024-2025	tuesdays		96.00	15.50	1,488.00			
2024-2025	weekday am (season)		336.00	15.50	5,208.00			
2024-2025	weekday pm (season)		288.00	15.50	4,464.00			
2024-2025	weekend am (off season)		140.00	15.50	2,170.00			
2024-2025	weekend am (season)		192.00	15.50	2,976.00			
2024-2025	weekend pm (off season)		100.00	15.50	1,550.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	weekend pm (season)		168.00	15.50	2,604.00			
19-11-00-510014	PROFESSIONAL LESSONS	6,972.60	0.00	1,533.02	0.00	1,880.00	1,880.00	0.00%
19-11-00-510035	MAINTENANCE STAFF	3,828.17	3,054.88	5,425.66	4,650.00	5,720.00	1,070.00	23.01%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Team 1		352.00	16.25	5,720.00			
19-11-00-510061	RANGE ATTENDANT	9,387.98	12,079.53	15,125.96	14,986.00	15,240.00	254.00	1.69%
Budget Notes								
Budget Code	Subject		Description					
2024-2025	Merit Increase		Minimum wage at \$15, increases at .25 increments (see wage scale).					
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	attendants -summer M, W, R, F		416.00	15.00	6,240.00			
2024-2025	attendants-school & weekday		96.00	15.00	1,440.00			
2024-2025	range attendant-school weekend		192.00	15.00	2,880.00			
2024-2025	range attendant-summer & weekend		208.00	15.00	3,120.00			
2024-2025	range attendant-T		104.00	15.00	1,560.00			
Total SubAccount: 510 - SALARIES & WAGES:		40,999.39	36,959.49	42,906.46	43,844.00	44,651.00	807.00	1.84%
SubAccount: 520 - CONTRACTUAL SERVICES								
19-11-00-520200	SENIOR DISCOUNT	0.00	0.00	0.00	25.00	0.00	-25.00	-100.00%
19-11-00-520203	EMPLOYEE DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
19-11-00-520205	GARBAGE DISPOSAL	1,302.24	2,094.09	1,220.50	2,200.00	2,200.00	0.00	0.00%
19-11-00-520206	ELECTRICITY	10,049.02	8,553.17	4,951.30	12,500.00	10,500.00	-2,000.00	-16.00%
19-11-00-520208	WATER/SEWER	184.24	236.40	209.87	300.00	300.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	GLC		1.00	300.00	300.00			
19-11-00-520209	COMMUNICATION	1,432.35	1,025.72	889.24	850.00	1,200.00	350.00	41.18%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	GLC - COMCAST,WiFi		1.00	1,200.00	1,200.00			
19-11-00-520211	COUPONS	0.00	10.00	137.00	20.00	140.00	120.00	600.00%
19-11-00-520217	SECURITY SYSTEM	940.64	915.48	470.32	1,000.00	1,000.00	0.00	0.00%
19-11-00-520250	MISCELLANEOUS	453.85	1,548.98	215.22	500.00	225.00	-275.00	-55.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Budget Detail	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1	Comparison 1	%
					2023-2024 2023-2024	Budget	to Parent Budget	
Budget Code	Description	Units	Price	Amount	2024-2025	2024-2025	Increase / (Decrease)	
2024-2025	misc	1.00	225.00	225.00				
19-11-00-520255	MISCELLANEOUS BANK CHARG	4,137.67	3,317.70	5,988.92	4,500.00	7,000.00	2,500.00	55.56%
19-11-00-520383	LIGHTING	1,000.00	14.99	0.00	250.00	0.00	-250.00	-100.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		19,500.01	17,716.53	14,082.37	22,145.00	22,565.00	420.00	1.90%
SubAccount: 530 - COMMODITIES								
19-11-00-530020	MISC. CONCESSION PRODUCT	3,751.59	4,194.71	3,996.73	3,775.00	5,000.00	1,225.00	32.45%
19-11-00-530107	LAND IMPROVEMENT MATERI#	2,024.98	789.67	0.00	3,000.00	3,000.00	0.00	0.00%
19-11-00-530250	MISCELLANEOUS	40.89	1,470.20	125.67	300.00	300.00	0.00	0.00%
19-11-00-530353	CUSTODIAL SUPPLIES	33.51	26.28	51.55	50.00	50.00	0.00	0.00%
19-11-00-530395	PRINTING	-87.89	90.89	0.00	100.00	0.00	-100.00	-100.00%
19-11-00-530401	GOLF BALLS	974.16	4,422.45	3,538.04	5,000.00	5,000.00	0.00	0.00%
19-11-00-530402	MINI-GOLF	0.00	1,805.05	2,917.31	2,000.00	3,000.00	1,000.00	50.00%
2024-2025	misc	1.00	3,000.00	3,000.00				
19-11-00-530545	REGISTER BANK	0.00	0.00	0.00	630.00	0.00	-630.00	-100.00%
19-11-00-530553	OFFICE SUPPLIES	0.00	34.23	0.00	0.00	0.00	0.00	0.00%
19-11-00-530694	UNIFORMS	377.58	639.34	198.79	500.00	250.00	-250.00	-50.00%
19-11-00-530735	SALES TAX	459.00	498.00	646.00	450.00	750.00	300.00	66.67%
Total SubAccount: 530 - COMMODITIES:		7,573.82	13,970.82	11,474.09	15,805.00	17,350.00	1,545.00	9.78%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
19-11-00-550005	BUILDING REPAIR-CONTRACTU	2,104.80	87,747.18	14,110.75	96,000.00	18,000.00	-78,000.00	-81.25%
2024-2025	concession area	0.00	0.00	5,000.00				
2024-2025	Main Door	1.00	3,000.00	3,000.00				
2024-2025	misc	0.00	0.00	5,000.00				
2024-2025	Shades	0.00	0.00	5,000.00				
19-11-00-550010	FACILITY REPAIR--MINI-GOLF	2,689.19	73,511.93	99.99	1,000.00	1,000.00	0.00	0.00%
19-11-00-550570	GROUNDS	0.00	975.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		4,793.99	162,234.11	14,210.74	99,500.00	21,500.00	-78,000.00	-78.39%
SubAccount: 560 - MAINTENANCE & REPAIRS								
19-11-00-560151	BUILDING REPAIR	221.29	731.00	221.67	1,000.00	1,000.00	0.00	0.00%
19-11-00-560562	GROUNDS MAINTENANCE	540.72	2,436.63	316.86	2,500.00	6,000.00	3,500.00	140.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	fall cleanup	1.00	4,500.00	4,500.00			
2024-2025	misc.	1.00	1,500.00	1,500.00			
19-11-00-560673	EQUIPMENT REPAIR	48.51	2,632.97	2,406.31	750.00	2,500.00	1,750.00 233.33%
19-11-00-560675	EQUIPMENT REPAIR--MINI-GOLF	0.00	1,193.55	290.83	1,000.00	500.00	-500.00 -50.00%
19-11-00-560676	FACILITY REPAIR--MINI-GOLF	39.99	1,176.26	16.90	3,000.00	1,000.00	-2,000.00 -66.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	pumps, irrigation	1.00	1,000.00	1,000.00			
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		850.51	8,170.41	3,252.57	8,250.00	11,000.00	2,750.00 33.33%
SubAccount: 570 - OTHER EXPENSES							
19-11-00-570028	FURNITURE/FIXTURES	119.99	4,017.89	350.00	9,000.00	8,500.00	-500.00 -5.56%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	outdoor furniture replacement	1.00	8,500.00	8,500.00			
19-11-00-570030	EQUIPMENT PURCHASE	2,915.69	1,916.39	15,522.76	18,500.00	30,000.00	11,500.00 62.16%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	ball washer	1.00	15,000.00	15,000.00			
2024-2025	Polaris	1.00	15,000.00	15,000.00			
19-11-00-570090	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	75,000.00	75,000.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Work truck/trailer GLC/field maintenance	0.00	0.00	75,000.00			
19-11-00-570120	FACILITY IMPROVEMENT	3,539.73	3,123.22	4,800.00	6,700.00	8,000.00	1,300.00 19.40%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	misc storage	1.00	5,000.00	5,000.00			
2024-2025	powerwash clubhouse (contracted)	6.00	500.00	3,000.00			
19-11-00-570574	DONATIONS	0.00	0.00	25.00	0.00	25.00	25.00 0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
19-11-00-570960 CASH OVER/SHORT	95.00	89.20	260.00	85.00	250.00	165.00	194.12%
Total SubAccount: 570 - OTHER EXPENSES:	6,670.41	9,146.70	20,957.76	34,285.00	121,775.00	87,490.00	255.18%
Total Expense:	80,388.13	248,198.06	106,883.99	223,829.00	238,841.00	15,012.00	6.71%
Total Center: 11 - ADMINISTRATION:	79,305.94	-75,993.43	118,832.70	-30,716.00	-10,249.00	20,467.00	-66.63%
Total Fund: 19 - DRIVING RANGE:	79,305.94	-75,993.43	118,832.70	-30,716.00	-10,249.00	20,467.00	-66.63%



Annual Budget
Fiscal Year 2024-2025
Racket Club Fund (20)

This fund is a Special Revenue Fund as of April 30, 2018. Prior to that, it was classified as an Enterprise Fund. The club offers tennis lessons and memberships which provide revenues to operate the Racket Club.

Fiscal Year 2023-2024

Accomplishments

As of January 31st, Racket Club fund balance currently sits at \$727,606.

Transferred \$200,000 of profit from TRC fund to District's Capital Improvement fund.

Continued to be a preferred host for multiple tournaments including USTA events, Herrick-Thomas Memorial Foundation Pro-Am, etc. and added the USTA Junior Team Tennis regional tournament. Hosted new programs including USTA Moms in Motion playdates and USTA Tennis 101 free clinics.

Partnered with Crystal Lake Dunkin' Donuts to create the first annual "Crystal Lake Pickleball Festival" in July.

Found success with Cardio Tennis, now being offered thrice weekly with enrollments averaging fifteen students per class.

Hosted both the girls Fox Valley Conference and IHSA state sectional tournaments and served as an indoor practice facility for Crystal Lake Central, Crystal Lake South, Prairie Ridge, Cary-Grove, Jacobs, Dundee-Crown, Johnsburg, and Wauconda High Schools.

Provided introductory instructional fun at the Ladd Park community free lunch event.

Topped \$53,000 in total historical awards given by the Herrick-Thomas Memorial Scholarship Foundation for children in need via continued strong fundraising efforts like the annual Golf Outing and Pro-Am.

Successfully completed renovations on the outdoor hard courts with great anticipation of spring & summer of 2024's activities.

Introduced new special events including the 50th Anniversary Celebration, Holiday Hustle, Friday Night Pickleball Mixers, Winter Classic Pickleball Tournament, Free HearingLife of Crystal Lake Hearing Check, Monday Night Tennis, JDP Tie-Dye Day, and Pizza Day.

Recruited and ultimately added an additional ladies' travel team to the Northern Illinois Travel Tennis League program.

Partnered with Boylan Tennis Club in Rockford for a series of home & away interclub junior Matchplay events.

Implemented a new fee structure differentiating membership prices between CLPD residents & non-residents.

Continued increase in class participation by 21% in spring, 10% in summer (even with outdoor hard courts unavailable during construction), and 5% in fall sessions.

Continued increase in memberships by 17% as of the beginning of each fiscal year.

Financial Highlights:

- Membership Dues revenue up 24%
- Permanent Court Time revenue up 12%
- Guest Fee revenue up 44%
- Practice Lane revenue up 84%
- Travel Team Practice revenue up 49%
- Private Lessons revenue up 12%
- Group Lessons revenue up 13%
- Junior In Club League revenue up 13%
- Total revenue up 12%

Fiscal Year 2024-2025

Objectives

Continue to build fund balance to allow for reinvestment into the Park District.

Continue implementing new non-resident fee structure.

Continue to recruit, hire, and develop top notch instructors to facilitate our growing group and private lesson demands.

Maximize utilization of outdoor facilities following renovations.

Transfer \$60,000 from TRC fund to the general Park District Capital Improvement fund to offset the cost of the outdoor renovation project.

Continue to analyze and implement recommendations from Sports Court Advisors in applicable areas.

Transition the Business Manager position from a year-round, part time, IMRF position to a full-time position.

Replace aging carpet in entrance way, hallway, and viewing area.

Resurface indoor courts.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 20 - RACKET CLUB							
Center: 11 - ADMINISTRATION							
Revenue							
430 - PROGRAM REVENUE	38,139.73	33,466.74	33,068.50	31,075.00	31,650.00	575.00	1.85%
440 - OPERATIONS INCOME	1,069,988.10	1,217,970.96	1,081,183.54	1,232,495.50	1,383,239.00	150,743.50	12.23%
480 - PRO SHOP	59,088.91	72,152.05	44,771.55	63,148.00	67,916.00	4,768.00	7.55%
490 - MERCHANDISE	470.19	2,359.79	2,319.26	11,750.00	12,000.00	250.00	2.13%
Total Revenue:	1,167,686.93	1,325,949.54	1,161,342.85	1,338,468.50	1,494,805.00	156,336.50	11.68%
Expense							
501 - PROGRAM SALARIES & WAGES	6,371.03	7,924.55	9,167.01	9,675.00	11,025.00	1,350.00	13.95%
503 - PROGRAM COMMODITIES	1,698.63	279.89	229.90	300.00	500.00	200.00	66.67%
510 - SALARIES & WAGES	701,569.72	766,609.37	602,777.10	804,360.00	852,457.50	48,097.50	5.98%
520 - CONTRACTUAL SERVICES	103,407.40	113,323.56	89,431.46	143,847.00	140,723.00	-3,124.00	-2.17%
530 - COMMODITIES	33,974.15	35,910.48	27,816.82	41,107.00	52,301.00	11,194.00	27.23%
540 - INSURANCE	77,471.63	82,386.00	69,538.80	108,900.00	80,000.00	-28,900.00	-26.54%
550 - UNCAPITALIZED IMPROVEMENTS	1,069.44	1,463.85	397.45	1,000.00	96,921.00	95,921.00	9,592.10%
560 - MAINTENANCE & REPAIRS	33,330.51	37,178.46	38,922.30	43,325.00	45,650.00	2,325.00	5.37%
570 - OTHER EXPENSES	1,585.89	2,516.00	2,543.30	204,175.00	64,072.60	-140,102.40	-68.62%
580 - PRO SHOP	48,457.47	51,165.21	31,434.00	38,232.50	45,502.50	7,270.00	19.02%
Total Expense:	1,008,935.87	1,098,757.37	872,258.14	1,394,921.50	1,389,152.60	-5,768.90	-0.41%
Total Center: 11 - ADMINISTRATION:	158,751.06	227,192.17	289,084.71	-56,453.00	105,652.40	162,105.40	-287.15%
Center: 14 - POLICE							
Expense							
510 - SALARIES & WAGES	17,392.87	19,254.38	14,391.68	29,407.00	20,631.00	-8,776.00	-29.84%
Total Expense:	17,392.87	19,254.38	14,391.68	29,407.00	20,631.00	-8,776.00	-29.84%
Total Center: 14 - POLICE:	17,392.87	19,254.38	14,391.68	29,407.00	20,631.00	-8,776.00	-29.84%
Total Fund: 20 - RACKET CLUB:	141,358.19	207,937.79	274,693.03	-85,860.00	85,021.40	170,881.40	-199.02%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Account Detail
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 20 - RACKET CLUB								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
20-11-00-430385	SUMMER TENNIS	34,505.84	33,474.27	33,068.50	31,075.00	31,650.00	575.00	1.85%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Adult	20.00	-60.00	-1,200.00				
2024-2025	Golf n' Tennis	110.00	-110.00	-12,100.00				
2024-2025	High School	35.00	-60.00	-2,100.00				
2024-2025	Junior	180.00	-60.00	-10,800.00				
2024-2025	Pee Wee	65.00	-50.00	-3,250.00				
2024-2025	Woodstock Contractual	40.00	-55.00	-2,200.00				
20-11-00-430386	MCHENRY COUNTY CLASSIC	3,633.89	-7.53	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 430 - PROGRAM REVENUE:		38,139.73	33,466.74	33,068.50	31,075.00	31,650.00	575.00	1.85%
SubAccount: 440 - OPERATIONS INCOME								
20-11-00-440019	INVESTMENT INTEREST - CD'S	38.63	97.78	325.08	100.00	100.00	0.00	0.00%
20-11-00-440020	INVESTMENT INTEREST-MONE'	54.40	1,708.82	2,359.28	50.00	50.00	0.00	0.00%
20-11-00-440023	OTHER INCOME	1,213.04	0.00	0.00	0.00	0.00	0.00	0.00%
20-11-00-440029	DONATIONS/SPONSORSHIPS	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00%
20-11-00-440421	ADVERTISING	966.84	2,033.35	1,259.66	975.00	1,300.00	325.00	33.33%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Banner Program	4.00	-325.00	-1,300.00				
20-11-00-440536	NO SHOW FEES	1,346.50	1,976.00	878.00	625.00	750.00	125.00	20.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	League No Show	30.00	-25.00	-750.00				
20-11-00-440550	INITIATION FEE	11,200.00	12,458.25	9,586.00	10,625.00	10,000.00	-625.00	-5.88%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Joining Fee	400.00	-25.00	-10,000.00				
20-11-00-440551	MEMBERSHIP DUES	212,172.00	241,995.00	212,292.75	299,052.00	330,720.00	31,668.00	10.59%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Non-Res Family	60.00	-744.00	-44,640.00				

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Non-Res Individual		150.00	-504.00	-75,600.00			
2024-2025	Non-Res Junior		160.00	-276.00	-44,160.00			
2024-2025	Non-Res Partners		60.00	-612.00	-36,720.00			
2024-2025	Non-Res Senior		150.00	-192.00	-28,800.00			
2024-2025	Res Family		30.00	-576.00	-17,280.00			
2024-2025	Res Individual		75.00	-384.00	-28,800.00			
2024-2025	Res Junior		100.00	-216.00	-21,600.00			
2024-2025	Res Partners		40.00	-468.00	-18,720.00			
2024-2025	Res Senior		100.00	-144.00	-14,400.00			
20-11-00-440552	OUTDOOR COURT FEES	812.00	448.00	588.00	480.00	400.00	-80.00	-16.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Clay Court		25.00	-16.00	-400.00			
20-11-00-440553	PERMANENT COURT TIME	121,962.35	135,629.93	173,987.08	158,904.00	158,121.00	-783.00	-0.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Indoor (80gp x 1.5ct x 1.5hr x 35wk)		6,300.00	-24.00	-151,200.00			
2024-2025	Summer Clay (7gp x 2ct x 1.5hr x 12wk)		252.00	-16.00	-4,032.00			
2024-2025	Summer Indoor (3gp x 1.5ct x 1.5hr x 12wk)		81.00	-24.00	-1,944.00			
2024-2025	Summer Outdoor (5gp x 1.5ct x 1.5hr x 12wk)		135.00	-7.00	-945.00			
20-11-00-440554	OPEN COURT TIME	119,521.49	116,079.28	67,313.29	79,556.00	83,250.00	3,694.00	4.64%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Hourly Court Rental		3,000.00	-26.00	-78,000.00			
2024-2025	Unlimited Walk-On		30.00	-175.00	-5,250.00			
20-11-00-440556	GUEST FEES	12,150.00	14,666.00	10,680.00	8,000.00	12,800.00	4,800.00	60.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Non-Res Guest Visits		600.00	-14.00	-8,400.00			
2024-2025	Res Guest Visits		400.00	-11.00	-4,400.00			
20-11-00-440558	TOURNAMENTS	4,072.24	10,370.96	1,150.00	7,180.00	5,580.00	-1,600.00	-22.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	McHenry Co. Classic Doubles		60.00	-15.00	-900.00			
2024-2025	McHenry Co. Classic Singles		90.00	-20.00	-1,800.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025							
USTA (9 events x 8 entrants)		72.00	-40.00	-2,880.00			
20-11-00-440559							
PRACTICE LANE	5,373.75	7,011.73	6,963.67	5,400.00	7,200.00	1,800.00	33.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Hourly Rental	400.00	-18.00	-7,200.00			
20-11-00-440564							
TRAVEL TEAM MATCH	10,370.00	11,000.00	8,418.00	11,040.00	14,400.00	3,360.00	30.43%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NITTL (4 teams x 12 players x 14 matches)	672.00	-20.00	-13,440.00			
2024-2025	Summer USTA League (1 tm x 12 plyrs x 4 mi	48.00	-20.00	-960.00			
20-11-00-440566							
ADULT EVENTS/ACTIVITIES	10,631.95	12,469.32	5,180.75	5,520.00	3,720.00	-1,800.00	-32.61%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc. Drop-Ins (30 weeks x 5 players)	150.00	-12.00	-1,800.00			
2024-2025	Singles Scramble (12 events x 8 players)	96.00	-20.00	-1,920.00			
20-11-00-440567							
PARTIES	0.00	80.00	0.00	600.00	200.00	-400.00	-66.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Birthday Parties	1.00	-200.00	-200.00			
20-11-00-440569							
ADULT IN-CLUB LEAGUE	804.00	990.00	0.00	0.00	0.00	0.00	0.00%
Budget Notes							
Budget Code	Subject	Description					
2024-2025	Update	Transitioning away from leagues to weekly drop-ins.					
20-11-00-440570							
TRAVEL TEAM PRACTICE	19,182.35	21,296.34	37,172.91	22,200.00	29,600.00	7,400.00	33.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	NITTL (4 teams x 8 players)	32.00	-925.00	-29,600.00			
20-11-00-440571							
PLAYROOM	69.00	10.00	0.00	100.00	0.00	-100.00	-100.00%
20-11-00-440572							
PRIVATE LESSONS	172,155.84	181,214.40	179,069.81	180,880.00	192,524.00	11,644.00	6.44%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Indoor PCT (18gp x 1.5 hr x 1ct x 35wk)	945.00	-84.00	-79,380.00			
2024-2025	Non-Res Individual Hourly Lesson	650.00	-88.00	-57,200.00			
2024-2025	Outdoor PCT (8gp x 1.5 hr x 1.5ct x 12wks)	216.00	-84.00	-18,144.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
2024-2025		450.00	-84.00	-37,800.00				
20-11-00-440573	GROUP LESSONS	330,616.57	390,696.05	326,419.51	387,142.50	482,340.00	95,197.50	24.59%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Misc. Weekly Drop-Ins (20 students x 30 we	600.00	-15.00	-9,000.00				
2024-2025	Non-Res Indoor 1 (250 players x 1.15 hrs x 1	3,450.00	-24.00	-82,800.00				
2024-2025	Non-Res Indoor 2 (275 players x 1.15 hrs x 1	3,795.00	-24.00	-91,080.00				
2024-2025	Non-Res Indoor 3 (250 players x 1.15 hrs x 1	3,450.00	-24.00	-82,800.00				
2024-2025	Non-Res Summer (150 players x 1.15 hrs x 1	2,070.00	-24.00	-49,680.00				
2024-2025	Res Indoor 1 (150 players x 1.15 hours x 12 v	2,070.00	-22.00	-45,540.00				
2024-2025	Res Indoor 2 (175 players x 1.15 hours x 12 v	2,415.00	-22.00	-53,130.00				
2024-2025	Res Indoor 3 (150 players x 1.15 hours x 12 v	2,070.00	-22.00	-45,540.00				
2024-2025	Res Summer (75 players x 1.15 hours x 12 w	1,035.00	-22.00	-22,770.00				
20-11-00-440574	JUNIOR EVENTS/ACTIVITIES	2,832.50	2,634.80	1,693.86	2,400.00	1,200.00	-1,200.00	-50.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Junior Team Tennis Events	6.00	-200.00	-1,200.00				
20-11-00-440578	JUNIOR IN-CLUB LEAGUES	6,357.83	6,843.00	5,994.91	8,900.00	9,072.00	172.00	1.93%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Non-Res Indoor 1 (6 players x 1.5 hrs x 12 wl	108.00	-13.00	-1,404.00				
2024-2025	Non-Res Indoor 2 (6 players x 1.5 hrs x 12 wl	108.00	-13.00	-1,404.00				
2024-2025	Non-Res Indoor 3 (6 players x 1.5 hrs x 12 wl	108.00	-13.00	-1,404.00				
2024-2025	Non-Res Summer (6 players x 1.5 hrs x 12 wl	108.00	-13.00	-1,404.00				
2024-2025	Res Indoor 1 (4 players x 1.5 hrs x 12 wks)	72.00	-12.00	-864.00				
2024-2025	Res Indoor 2 (4 players x 1.5 hrs x 12 wks)	72.00	-12.00	-864.00				
2024-2025	Res Indoor 3 (4 players x 1.5 hrs x 12 wks)	72.00	-12.00	-864.00				
2024-2025	Res Summer (4 players x 1.5 hrs x 12 wks)	72.00	-12.00	-864.00				
20-11-00-440579	FINANCE CHARGES	950.18	1,054.29	925.00	0.00	0.00	0.00	0.00%
20-11-30-440051	RENTAL OF FACILITIES-PICKLEB	21,722.64	29,212.10	13,676.61	23,040.00	23,390.00	350.00	1.52%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Drop-In Play Oct-Mar	1,000.00	-8.00	-8,000.00				
2024-2025	Friday Mixers	6.00	175.00	1,050.00				
2024-2025	Hourly Court Rental	400.00	-26.00	-10,400.00				
2024-2025	Sunday League (12 players x \$150 x 3 sessio	1.00	-5,400.00	-5,400.00				

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
2024-2025								
Tournaments (2 x 16 players)		32.00	-20.00	-640.00				
20-11-30-440572	0.00	0.00	0.00	1,600.00	400.00	-1,200.00	-75.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Hourly Private Lessons	5.00	-80.00	-400.00				
20-11-30-440573	3,412.00	15,995.56	11,249.37	18,126.00	16,122.00	-2,004.00	-11.06%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Non-Res Indoor 1 (6 players x 1 hour x 12 weeks)	72.00	-24.00	-1,728.00				
2024-2025	Non-Res Indoor 2 (6 players x 1 hour x 12 weeks)	72.00	-24.00	-1,728.00				
2024-2025	Non-Res Indoor 3 (6 players x 1 hour x 12 weeks)	72.00	-24.00	-1,728.00				
2024-2025	Res Indoor 1 (4 players x 1 hour x 12 weeks)	48.00	-22.00	-1,056.00				
2024-2025	Res Indoor 2 (4 players x 1 hour x 12 weeks)	48.00	-22.00	-1,056.00				
2024-2025	Res Indoor 3 (4 players x 1 hour x 12 weeks)	48.00	-22.00	-1,056.00				
2024-2025	Seasonal Clinic (3 clinics x 15 students)	45.00	-10.00	-450.00				
2024-2025	Summer Rec Classes (12 classes x 6 students)	72.00	-60.00	-4,320.00				
2024-2025	Weekly Drop-In Clinic (25 weeks x 8 students)	200.00	-15.00	-3,000.00				
Total SubAccount: 440 - OPERATIONS INCOME:		1,069,988.10	1,217,970.96	1,081,183.54	1,232,495.50	1,383,239.00	150,743.50	12.23%
SubAccount: 480 - PRO SHOP								
20-11-00-480580	8,920.28	14,121.31	7,352.32	12,025.00	12,950.00	925.00	7.69%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Rackets	70.00	-185.00	-12,950.00				
20-11-00-480581	18,130.83	16,705.63	13,777.97	16,300.00	17,400.00	1,100.00	6.75%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	String Sets / Service	600.00	-25.00	-15,000.00				
2024-2025	Stringing Only / Misc. Repair Service	120.00	-20.00	-2,400.00				
20-11-00-480582	2,907.00	2,769.83	2,358.28	3,100.00	3,300.00	200.00	6.45%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Overgrips	225.00	-8.00	-1,800.00				
2024-2025	Replacement Grips	150.00	-10.00	-1,500.00				
20-11-00-480583	4,534.51	7,238.74	3,172.81	6,500.00	7,500.00	1,000.00	15.38%	

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480584							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480585							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480586							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480589							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480591							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
2024-2025							
2024-2025							
20-11-00-480592							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480593							
Budget Detail							
Budget Code		Units	Price	Amount			
2024-2025							
20-11-00-480594							

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Dampeners, Sweatbands, Keychains, Msc. Tr	125.00	-8.00	-1,000.00			
20-11-00-480596	DEMO RACKET RENTAL	300.00	411.00	279.00	300.00	330.00	30.00 10.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Rentals	110.00	-3.00	-330.00			
Total SubAccount: 480 - PRO SHOP:		59,088.91	72,152.05	44,771.55	63,148.00	67,916.00	4,768.00 7.55%
SubAccount: 490 - MERCHANDISE							
20-11-00-490016	RESALE-BEER	0.00	0.00	0.00	10,000.00	10,000.00	0.00 0.00%
20-11-00-490604	VENDING - POP	470.19	2,359.79	2,319.26	1,750.00	2,000.00	250.00 14.29%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Pop, Water, Sports Drinks	800.00	-2.50	-2,000.00			
Total SubAccount: 490 - MERCHANDISE:		470.19	2,359.79	2,319.26	11,750.00	12,000.00	250.00 2.13%
Total Revenue:		1,167,686.93	1,325,949.54	1,161,342.85	1,338,468.50	1,494,805.00	156,336.50 11.68%
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
20-11-00-501385	SUMMER TENNIS SALARIES & W	6,371.03	7,924.55	9,167.01	9,675.00	11,025.00	1,350.00 13.95%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Golf n' Tennis Counselors (2inst x 9hr x 10wk)	180.00	25.00	4,500.00			
2024-2025	Rec Instructor (2inst x 10hr x 9wk)	180.00	15.00	2,700.00			
2024-2025	Rec Supervisor (25hr x 9wk)	225.00	17.00	3,825.00			
20-11-00-501386	MCHENRY COUNTY CLASSIC SA	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		6,371.03	7,924.55	9,167.01	9,675.00	11,025.00	1,350.00 13.95%
SubAccount: 503 - PROGRAM COMMODITIES							
20-11-00-503385	SUMMER TENNIS COMMODITI	6.53	279.89	229.90	300.00	500.00	200.00 66.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Balls, Hoppers, Carts, Staff Attire	1.00	500.00	500.00			
20-11-00-503386	MCHENRY COUNTY CLASSIC CC	1,692.10	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubAccount: 503 - PROGRAM COMMODITIES:		1,698.63	279.89	229.90	300.00	500.00	200.00 66.67%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 510 - SALARIES & WAGES								
20-11-00-510002	SUPT OF BUSINESS SERVICES	5,983.38	6,206.38	4,665.22	6,512.00	6,899.00	387.00	5.94%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Superintendent salary		0.00	0.00	6,899.00			
20-11-00-510004	MANAGER REC FACILITY SERVI	26,280.43	28,398.54	21,253.80	29,367.00	30,978.00	1,611.00	5.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Facility Manager salary		0.00	0.00	30,978.00			
20-11-00-510005	SUPT OF PARKS SERVICES	5,319.32	5,570.50	4,220.21	5,826.00	6,081.00	255.00	4.38%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Superintendent salary		0.00	0.00	6,081.00			
20-11-00-510007	OFFICE STAFF	14,205.85	15,272.87	11,795.28	14,718.00	15,269.00	551.00	3.74%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Executive Asst/Office Manager		0.00	0.00	15,269.00			
20-11-00-510011	MANAGER	83,157.90	85,660.83	64,976.81	90,909.00	94,643.00	3,734.00	4.11%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	RACKET CLUB MANAGER		0.00	0.00	94,643.00			
20-11-00-510015	PUBLIC RELATIONS COORDINA	13,729.37	14,377.78	11,056.45	15,207.00	18,280.00	3,073.00	20.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Marketing Manager		0.00	0.00	18,280.00			
20-11-00-510017	ACCOUNTANT	6,589.56	7,160.81	6,416.39	6,738.00	7,016.00	278.00	4.13%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Payroll Accountant		0.00	0.00	7,016.00			
20-11-00-510028	GROUNDS SUPERVISOR	3,231.35	3,422.73	2,656.52	3,647.00	3,829.00	182.00	4.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Grounds Supervisor		0.00	0.00	3,829.00			
20-11-00-510029	ASSOC. PRO LESSONS	208,272.56	230,305.30	185,374.66	228,420.00	232,650.00	4,230.00	1.85%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Indoor Staff Groups(120 hrs x 36 wks)			4,320.00	27.50	118,800.00	
2024-2025	Private Lessons (55 hrs x 48 wks)			2,640.00	27.50	72,600.00	
2024-2025	Summer Staff Groups (125 hrs x 12 wks)			1,500.00	27.50	41,250.00	
20-11-00-510030	FRONT DESK	84,007.62	108,108.93	84,319.70	102,102.00	104,422.50	2,320.50 2.27%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Indoor Season (13 hr x 1.5 staff x 7 d x 40 wk			5,460.00	15.75	85,995.00	
2024-2025	Summer Season (10 hr x 1.5 staff x 6.5 d x 12			1,170.00	15.75	18,427.50	
20-11-00-510032	TOURNAMENT DIRECTOR	241.00	197.20	0.00	816.00	840.00	24.00 2.94%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Event Staff (12 events x 4 hours)			48.00	17.50	840.00	
20-11-00-510033	OPERATIONS ASSISTANT	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
20-11-00-510034	PRO ADMIN SALARIES	6,131.28	5,220.11	4,508.82	4,500.00	6,000.00	1,500.00 33.33%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Off-Court Duties (8 hours x 50 weeks)			400.00	15.00	6,000.00	
20-11-00-510035	MAINTENANCE STAFF	21,363.30	22,499.05	16,515.55	26,522.00	27,919.00	1,397.00 5.27%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Crew Leader Mechanic			0.00	0.00	1,561.00	
2024-2025	Ground Crew Leader			0.00	0.00	1,160.00	
2024-2025	Irrigation/Turf Crew Leader			0.00	0.00	1,300.00	
2024-2025	Laborer b.5			0.00	0.00	912.00	
2024-2025	Laborer vacant (3)			0.00	0.00	3,306.00	
2024-2025	Laborer.a.1			0.00	0.00	1,012.00	
2024-2025	Laborer.a.2			0.00	0.00	912.00	
2024-2025	Laborer.a.3			0.00	0.00	912.00	
2024-2025	Laborer.b.1			0.00	0.00	912.00	
2024-2025	Laborer.b.2			0.00	0.00	1,062.00	
2024-2025	Laborer.b.3			0.00	0.00	1,062.00	
2024-2025	Laborer.c			0.00	0.00	1,173.00	
2024-2025	Landscape Crew Leader			0.00	0.00	1,691.00	
2024-2025	Lippold Mowing Specialist			0.00	0.00	1,240.00	
2024-2025	Maintenance Specialist			0.00	0.00	1,298.00	

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Maintenance Specialist HVAC/Electric		0.00	0.00	1,580.00			
2024-2025	Maintenance Specialist Playgrounds		0.00	0.00	1,450.00			
2024-2025	Mowing Crew Leader		0.00	0.00	1,349.00			
2024-2025	Park Projects Crew Leader		0.00	0.00	1,743.00			
2024-2025	Parks Services Admin Asst		0.00	0.00	1,169.00			
2024-2025	Risk Manager Technician		0.00	0.00	1,115.00			
20-11-00-510036	DESK/PLAYROOM SUPERVISOR	41,016.27	45,644.78	35,906.13	48,310.00	48,310.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	40 hours x 52 weeks		2,080.00	22.62	47,049.60			
2024-2025	Vac/Sick Incentive		0.00	0.00	1,260.40			
20-11-00-510037	RACKET CLUB BUSINESS MGR	24,034.97	24,966.37	18,527.62	29,900.00	52,963.00	23,063.00	77.13%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	FT RC Business Mgr		0.00	0.00	52,963.00			
20-11-00-510041	DIRECTOR OF PARK DEVELOPM	5,864.18	0.00	0.00	0.00	0.00	0.00	0.00%
20-11-00-510049	PLAYROOM ATTENDANT	18.90	0.00	0.00	270.00	0.00	-270.00	-100.00%
20-11-00-510050	RACKET REPAIR	9,194.00	8,916.75	6,448.00	7,230.00	8,670.00	1,440.00	19.92%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Misc. Rax Repaired		20.00	13.50	270.00			
2024-2025	Rax Gripped		100.00	3.00	300.00			
2024-2025	Rax Strung		600.00	13.50	8,100.00			
20-11-00-510055	TENNIS DIRECTOR	79,465.49	82,752.76	62,996.51	89,174.00	93,166.00	3,992.00	4.48%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Tennis Director		0.00	0.00	93,166.00			
20-11-00-510065	BUILDING CUSTODIAN	7,146.12	9,707.36	8,340.10	9,456.00	10,452.00	996.00	10.53%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Summer (12 weeks x 20 hours)		240.00	16.75	4,020.00			
2024-2025	Year-Round (48 weeks x 8 hours)		384.00	16.75	6,432.00			
20-11-00-510070	HUMAN RESOURCE MANAGER	4,789.61	5,338.84	6,090.49	9,676.00	10,037.00	361.00	3.73%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Human Resource Manager	0.00	0.00	10,037.00				
20-11-00-510405	FICA/MEDICARE	51,377.26	56,129.63	44,509.70	64,164.00	64,164.00	0.00	0.00%
20-11-00-510450	AWARDS	150.00	0.00	0.00	150.00	500.00	350.00	233.33%
Budget Notes								
Budget Code	Subject	Description						
2024-2025	High Five Program	High Five awards to staff.						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	EE Recognition/Committee Monetary Awarc	0.00	0.00	300.00				
2024-2025	Misc.	8.00	25.00	200.00				
20-11-30-510029	ASSOC. PRO LESSONS-PICKLEB/	0.00	751.85	2,199.14	10,746.00	9,369.00	-1,377.00	-12.81%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Indoor 1 (12 wks x 3 hrs)	36.00	27.00	972.00				
2024-2025	Indoor 2 (12 wks x 3 hrs)	36.00	27.00	972.00				
2024-2025	Indoor 3 (12 wks x 3 hrs)	36.00	27.00	972.00				
2024-2025	Private Lessons	20.00	27.00	540.00				
2024-2025	Summer Classes (12 wks x 12 hrs)	144.00	27.00	3,888.00				
2024-2025	Weekly Drop-In Clinic (25 wks x 1.5 hrs x 2 p	75.00	27.00	2,025.00				
Total SubAccount: 510 - SALARIES & WAGES:		701,569.72	766,609.37	602,777.10	804,360.00	852,457.50	48,097.50	5.98%
SubAccount: 520 - CONTRACTUAL SERVICES								
20-11-00-520205	GARBAGE DISPOSAL	4,285.99	5,522.14	4,528.84	5,820.00	7,800.00	1,980.00	34.02%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Monthly Service (Groot)	12.00	650.00	7,800.00				
20-11-00-520206	ELECTRICITY	24,780.49	22,705.12	22,994.97	30,000.00	32,000.00	2,000.00	6.67%
20-11-00-520207	HEAT	19,569.97	18,665.60	9,234.46	20,000.00	21,000.00	1,000.00	5.00%
20-11-00-520209	COMMUNICATION	4,396.25	4,776.19	3,522.18	5,000.00	5,200.00	200.00	4.00%
20-11-00-520212	PROFESSIONAL SERVICES	12,250.22	8,247.90	6,886.00	17,000.00	5,000.00	-12,000.00	-70.59%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Misc.	1.00	5,000.00	5,000.00				
20-11-00-520213	COMPUTER/SOFTWARE EXPEN	2,500.00	2,814.55	3,085.00	3,586.00	3,586.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Incode Maintenance Agreement	0.00	0.00	3,086.00			
2024-2025	Spam filter	0.00	0.00	500.00			
20-11-00-520214	CLEANING SERVICES	790.00	9,550.36	7,375.80	11,500.00	11,650.00	150.00 1.30%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Carpet Cleaning	1.00	1,000.00	1,000.00			
2024-2025	Misc. Specialty Cleaning	1.00	750.00	750.00			
2024-2025	Professional Cleaning Contracted Service (3x	12.00	825.00	9,900.00			
20-11-00-520215	MAINTENANCE AGREEMENTS	7,899.72	8,387.43	6,407.89	12,830.00	12,330.00	-500.00 -3.90%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Admin Printers/Copiers (Integra) TRC 25% m	0.00	0.00	2,950.00			
2024-2025	Computer Equipment Maintenance (REACT)	12.00	260.00	3,120.00			
2024-2025	Pest Control (Anderson)	12.00	80.00	960.00			
2024-2025	Quarterly Roof Maintenance (E.Ariel)	4.00	500.00	2,000.00			
2024-2025	TRC Printer/Copier Lease & Maintenance (G	12.00	275.00	3,300.00			
20-11-00-520216	OFFICE EQUIPMENT LEASE	599.95	192.36	384.72	1,941.00	1,997.00	56.00 2.89%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	GREAT AMERICA LEASING	0.00	0.00	1,197.00			
2024-2025	PITNEY BOWES MAILING MACHINE	0.00	0.00	800.00			
20-11-00-520217	SECURITY SYSTEM	3,429.88	2,523.09	2,975.35	3,220.00	3,310.00	90.00 2.80%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Annual Fire Alarm & Sprinkler Inspection (W	1.00	750.00	750.00			
2024-2025	Annual Security Alarm System Monitoring (V	1.00	2,200.00	2,200.00			
2024-2025	Quarterly Fire Alarm Monitoring (ADS)	4.00	90.00	360.00			
20-11-00-520220	LEGAL FEES	0.00	0.00	0.00	500.00	500.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Misc.	1.00	500.00	500.00			
20-11-00-520223	DUES	738.41	738.41	817.89	1,150.00	1,200.00	50.00 4.35%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	IAPD			1.00	750.00	750.00	
2024-2025	USPTA / PTR			1.00	250.00	250.00	
2024-2025	USRSA			1.00	150.00	150.00	
2024-2025	USTA			1.00	50.00	50.00	
20-11-00-520224	EQUIPMENT RENTAL	0.00	0.00	0.00	500.00	0.00	-500.00 -100.00%
20-11-00-520225	EDUCATION/SEMINARS	0.00	0.00	0.00	1,600.00	2,000.00	400.00 25.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Contuing Education & Specialty Training			4.00	500.00	2,000.00	
20-11-00-520226	LAUNDRY/LINENS	923.75	1,470.38	1,116.40	1,750.00	1,950.00	200.00 11.43%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Detergent, Fabric Softener, Bleach, Etc.			50.00	5.00	250.00	
2024-2025	Towels			2.00	850.00	1,700.00	
20-11-00-520250	MISCELLANEOUS	508.97	1,137.24	600.00	1,500.00	2,000.00	500.00 33.33%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Emergency, Unexpected, Unclassifiable Expe			1.00	2,000.00	2,000.00	
20-11-00-520255	MISCELLANEOUS BANK CHARG	20,196.90	26,354.39	18,672.20	25,000.00	27,500.00	2,500.00 10.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Fees			1.00	27,500.00	27,500.00	
20-11-00-520574	POSTAGE	536.90	151.95	582.26	650.00	1,250.00	600.00 92.31%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Membership Notifications			0.00	0.00	250.00	
2024-2025	Postage TRC Statements			0.00	0.00	1,000.00	
20-11-00-520581	COLLECTION FEES	0.00	86.45	247.50	300.00	450.00	150.00 50.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2024-2025	Delinquent Account Collections			6.00	75.00	450.00	
Total SubAccount: 520 - CONTRACTUAL SERVICES:		103,407.40	113,323.56	89,431.46	143,847.00	140,723.00	-3,124.00 -2.17%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 530 - COMMODITIES								
20-11-00-530016	PRODUCT - BEER & ALCOHOL	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
20-11-00-530231	PLAYROOM EXPENSE	0.00	3.00	0.00	100.00	100.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Games, Crafts, Videos, Etc.	1.00	100.00	100.00				
20-11-00-530242	FIRST AID/SAFETY	94.18	34.76	116.33	375.00	375.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	CPR/AED Training Materials	1.00	250.00	250.00				
2024-2025	First Aid Kit Supplies	1.00	125.00	125.00				
20-11-00-530365	ADVERTISING	1,897.07	3,708.25	2,315.72	3,300.00	6,000.00	2,700.00	81.82%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Awards, Promotional Knick Knacks	4.00	500.00	2,000.00				
2024-2025	Social Media Campaigns	4.00	100.00	400.00				
2024-2025	T-Shirts	300.00	12.00	3,600.00				
20-11-00-530389	LOCKER ROOM SUPPLIES	526.56	296.31	780.18	1,050.00	1,175.00	125.00	11.90%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Bags, Combs, Tampons, Necessities	1.00	500.00	500.00				
2024-2025	Misc.	1.00	300.00	300.00				
2024-2025	Soap, Cleaning Agents, Dispensers, Air Fresh	5.00	75.00	375.00				
20-11-00-530395	PRINTING	120.36	697.89	0.00	350.00	400.00	50.00	14.29%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Signage	1.00	100.00	100.00				
2024-2025	Stationary, Envelopes, Business Cards	1.00	300.00	300.00				
20-11-00-530397	TROPHIES	595.00	0.00	777.78	1,350.00	1,530.00	180.00	13.33%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	McHenry Co. Classic Awards	40.00	17.00	680.00				
2024-2025	Tournaments, Club Events, Etc.	50.00	17.00	850.00				
20-11-00-530398	SUPPLIES-OTHER	0.00	36.09	0.00	500.00	375.00	-125.00	-25.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code				Amount			
2024-2025							
		Units	Price				
20-11-00-530460							
Budget Detail							
Budget Code				Amount			
2024-2025							
2024-2025							
2024-2025							
2024-2025							
20-11-00-530553							
Budget Detail							
Budget Code				Amount			
2024-2025							
2024-2025							
2024-2025							
2024-2025							
20-11-00-530560							
Budget Detail							
Budget Code				Amount			
2024-2025							
2024-2025							
2024-2025							
2024-2025							
20-11-00-530563							
Budget Detail							
Budget Code				Amount			
2024-2025							
2024-2025							
20-11-00-530564							
Budget Detail							
Budget Code				Amount			
2024-2025							
2024-2025							
2024-2025							
20-11-00-530565							
20-11-00-530566							

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Holiday Mixer Balls, Refreshments, Decorati	4.00	150.00	600.00			
2024-2025	Pizza Day	1.00	400.00	400.00			
20-11-00-530567	PARTIES	0.00	0.00	0.00	150.00	50.00	-100.00 -66.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Balls, Props, Cake, Refreshments	1.00	50.00	50.00			
20-11-00-530569	ADULT IN-CLUB LEAGUES	0.00	0.00	0.00	576.00	0.00	-576.00 -100.00%
20-11-00-530573	GROUP LESSONS	14,216.52	12,859.46	9,322.28	10,490.00	13,050.00	2,560.00 24.40%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Teaching Balls (40 cases x 4 sessions)	160.00	80.00	12,800.00			
2024-2025	Training Aids	1.00	250.00	250.00			
20-11-00-530574	JUNIOR EVENTS	0.00	76.97	1,031.93	250.00	1,000.00	750.00 300.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Balls, Refreshments, Prizes, Decorations	5.00	200.00	1,000.00			
20-11-00-530577	OUTDOOR ACTIVITY	0.00	0.00	0.00	200.00	250.00	50.00 25.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Summer Mixer Balls, Refreshments	2.00	125.00	250.00			
20-11-00-530578	JR IN-CLUB LEAGUE	0.00	0.00	0.00	500.00	250.00	-250.00 -50.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Balls, Trophies, Awards	1.00	250.00	250.00			
20-11-00-530579	TOURNAMENTS	2,159.53	3,439.22	277.00	3,336.00	4,596.00	1,260.00 37.77%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Match Balls (12 events x 4 cans)	48.00	4.00	192.00			
2024-2025	McHenry Co. Classic Shirts	150.00	8.00	1,200.00			
2024-2025	Refreshments	12.00	25.00	300.00			
2024-2025	T-Shirts (12 events x 16 shirts)	192.00	12.00	2,304.00			
2024-2025	USTA Tournament Application Fees	12.00	50.00	600.00			
20-11-00-530600	PAPER PRODUCTS	1,074.79	2,236.65	1,356.80	1,200.00	1,600.00	400.00 33.33%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Toilet Paper, Paper Towels, Cups	4.00	400.00	1,600.00			
20-11-00-530605	VENDING - COFFEE	1,455.31	1,601.69	1,714.10	1,850.00	2,200.00	350.00 18.92%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Coffee Bar Refreshments	24.00	25.00	600.00			
2024-2025	Coffee, Filters, Creamer, Misc.	12.00	100.00	1,200.00			
2024-2025	Nutrition Bars	50.00	1.00	50.00			
2024-2025	Water, Pop, Sports Drinks	700.00	0.50	350.00			
20-11-00-530694	UNIFORMS	1,859.16	1,633.00	2,194.00	2,250.00	3,600.00	1,350.00 60.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Staff Headwear	24.00	25.00	600.00			
2024-2025	Staff Jackets / Pullovers	25.00	50.00	1,250.00			
2024-2025	Staff Shirts	50.00	35.00	1,750.00			
20-11-30-530460	SUPPLIES-TEACHING & COURTS	359.97	903.96	2,881.62	750.00	1,500.00	750.00 100.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Balls, Carts, Hoppers, Etc.	1.00	1,500.00	1,500.00			
Total SubAccount: 530 - COMMODITIES:		33,974.15	35,910.48	27,816.82	41,107.00	52,301.00	11,194.00 27.23%
SubAccount: 540 - INSURANCE							
20-11-00-540507	INSURANCE/HEALTH	77,471.63	82,386.00	69,538.80	108,900.00	80,000.00	-28,900.00 -26.54%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	TRC HEALTH INSURANCE	0.00	0.00	80,000.00			
Total SubAccount: 540 - INSURANCE:		77,471.63	82,386.00	69,538.80	108,900.00	80,000.00	-28,900.00 -26.54%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
20-11-00-550005	BUILDING REPAIR-CONTRACTU	0.00	485.00	0.00	0.00	95,921.00	95,921.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Flooring at entrance, back hall and view	1.00	30,921.00	30,921.00			
2024-2025	Indoor Court Resurfacing	1.00	65,000.00	65,000.00			
20-11-00-550541	FURNITURE/FIXTURES	1,069.44	978.85	397.45	1,000.00	1,000.00	0.00 0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Budget Detail	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
						2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
	Budget Code			Units	Price	Amount			
	2024-2025	Pictures, Decor Enhancements		1.00	1,000.00	1,000.00			
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:			1,069.44	1,463.85	397.45	1,000.00	96,921.00	95,921.00	9,592.10%
SubAccount: 560 - MAINTENANCE & REPAIRS									
20-11-00-560025		LAND IMPROVEMENT	68.59	2,005.56	2,935.35	7,500.00	6,000.00	-1,500.00	-20.00%
	Budget Detail								
	Budget Code	Description		Units	Price	Amount			
	2024-2025	Outdoor Court Maintenance		1.00	2,500.00	2,500.00			
	2024-2025	Pavilion Repairs		1.00	1,000.00	1,000.00			
	2024-2025	Plantings, Landscaping		1.00	2,500.00	2,500.00			
20-11-00-560151		BUILDING REPAIR	14,673.65	4,898.78	14,992.08	13,750.00	14,250.00	500.00	3.64%
	Budget Detail								
	Budget Code	Description		Units	Price	Amount			
	2024-2025	Court Heater Repairs		5.00	2,000.00	10,000.00			
	2024-2025	Door Repairs		2.00	250.00	500.00			
	2024-2025	Misc. Breakdowns		5.00	750.00	3,750.00			
20-11-00-560227		TOOLS/MAINT EQUIPMENT	417.77	1,949.73	664.63	875.00	900.00	25.00	2.86%
	Budget Detail								
	Budget Code	Description		Units	Price	Amount			
	2024-2025	Hand Tools, Etc.		6.00	25.00	150.00			
	2024-2025	Power Equipment / Maintenance Machines		3.00	250.00	750.00			
20-11-00-560248		EQUIPMENT REPAIR	3,371.52	6,431.70	2,954.21	4,000.00	4,250.00	250.00	6.25%
	Budget Detail								
	Budget Code	Description		Units	Price	Amount			
	2024-2025	Court Sweeper, Scrubber, Lift, Etc. Service		1.00	2,750.00	2,750.00			
	2024-2025	Heavy Equipment Batteries		3.00	500.00	1,500.00			
20-11-00-560353		JANITORIAL SUPPLIES	1,756.45	1,235.85	1,198.86	1,750.00	2,000.00	250.00	14.29%
	Budget Detail								
	Budget Code	Description		Units	Price	Amount			
	2024-2025	Cleaning Equipment		2.00	250.00	500.00			
	2024-2025	Cleaning Products, Trash Bags, Etc.		6.00	250.00	1,500.00			
20-11-00-560383		LIGHTING SUPPLIES	49.44	225.67	29.98	200.00	200.00	0.00	0.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Light Bulbs		4.00	50.00	200.00			
20-11-00-560562	GROUNDS MAINTENANCE	12,993.09	20,431.17	16,147.19	15,250.00	18,050.00	2,800.00	18.36%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Annual Clay Court Prep		1.00	11,000.00	11,000.00			
2024-2025	Clay Court & Court 4 Windscreen Setup		1.00	1,500.00	1,500.00			
2024-2025	Clay Court Sprinkler Repairs		1.00	2,500.00	2,500.00			
2024-2025	Lawn care Applications (Trugreen)		2.00	125.00	250.00			
2024-2025	Mower, Tractor, Roller Repairs		1.00	1,000.00	1,000.00			
2024-2025	Mulch & Landscaping Materials		1.00	1,000.00	1,000.00			
2024-2025	Septic Service		1.00	500.00	500.00			
2024-2025	Umbrellas, Tables, Chairs		1.00	300.00	300.00			
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		33,330.51	37,178.46	38,922.30	43,325.00	45,650.00	2,325.00	5.37%
SubAccount: 570 - OTHER EXPENSES								
20-11-00-570250	MISCELLANEOUS	794.91	747.34	485.07	2,500.00	2,000.00	-500.00	-20.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Shirts, Promos, Assorted Extras		1.00	1,000.00	1,000.00			
2024-2025	Unclassified or Unexpected Necessities		1.00	1,000.00	1,000.00			
20-11-00-570574	DONATIONS	0.00	0.00	847.09	250.00	250.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Special Cause or Event Donation		1.00	250.00	250.00			
20-11-00-570676	MEETINGS/CONFERENCES	746.18	1,494.21	838.44	1,225.00	1,300.00	75.00	6.12%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	IPRA Conference		1.00	1,000.00	1,000.00			
2024-2025	Staff Meeting Refreshments		3.00	100.00	300.00			
20-11-00-570677	TRAVELING EXPENSE	44.80	274.45	372.70	200.00	522.60	322.60	161.30%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Mileage Reimbursement (15 Miles x 52 Wee		780.00	0.67	522.60			
20-11-00-570958	OTHER TRANSFERS OUT	0.00	0.00	0.00	200,000.00	60,000.00	-140,000.00	-70.00%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Budget Detail	Description	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1	Comparison 1	%
						2023-2024 2023-2024	Budget	to Parent Budget	
Budget Code						2024-2025	Increase / (Decrease)		
2024-2025		Transfer to Capital Projects Fund		0.00	0.00	60,000.00			
Total SubAccount: 570 - OTHER EXPENSES:			1,585.89	2,516.00	2,543.30	204,175.00	64,072.60	-140,102.40	-68.62%
SubAccount: 580 - PRO SHOP									
20-11-00-580591		TENNIS BALLS	9,678.27	11,733.79	6,249.04	9,000.00	10,500.00	1,500.00	16.67%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Ball Cans		3,000.00	3.50	10,500.00			
20-11-00-580710		LADIES CLOTHING	7,165.59	5,783.51	5,433.04	3,900.00	5,250.00	1,350.00	34.62%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Shirts, Skirts, Skorts, Etc.		150.00	35.00	5,250.00			
20-11-00-580712		MEN'S CLOTHING	725.35	0.00	1,233.66	525.00	600.00	75.00	14.29%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Shirts, Shorts, Jackets, Etc.		40.00	15.00	600.00			
20-11-00-580713		CHILDREN'S CLOTHING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Shirts, Skirts, Shorts, Etc.		10.00	10.00	100.00			
20-11-00-580720		SHOES	7,599.06	15,874.80	921.52	6,875.00	7,500.00	625.00	9.09%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Shoes		125.00	60.00	7,500.00			
20-11-00-580725		RACKETS	10,386.39	7,175.64	8,266.55	7,150.00	9,100.00	1,950.00	27.27%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Rackets		70.00	130.00	9,100.00			
20-11-00-580731		TENNIS BAGS	295.35	0.00	0.00	200.00	200.00	0.00	0.00%
Budget Detail	Budget Code	Description		Units	Price	Amount			
2024-2025		Racket Bags		4.00	50.00	200.00			
20-11-00-580732		MISC. CLOTHES	1,155.51	0.00	433.90	420.00	490.00	70.00	16.67%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Budget Detail							
Budget Code				Amount			
2024-2025				490.00			
20-11-00-580733							
ACCESSORIES	259.07	519.06	574.28	437.50	437.50	0.00	0.00%
Budget Detail							
Budget Code				Amount			
2024-2025				437.50			
20-11-00-580734							
GRIPS/OVERWRAPS	1,916.53	1,666.83	1,235.13	2,000.00	2,175.00	175.00	8.75%
Budget Detail							
Budget Code				Amount			
2024-2025				600.00			
2024-2025				1,575.00			
20-11-00-580735							
SALES TAX	3,063.00	4,139.00	2,923.00	3,125.00	3,750.00	625.00	20.00%
Budget Detail							
Budget Code				Amount			
2024-2025				3,750.00			
20-11-00-580745							
RACKET REPAIR SUPPLIES	6,213.35	4,272.58	4,163.88	4,500.00	5,400.00	900.00	20.00%
Budget Detail							
Budget Code				Amount			
2024-2025				5,400.00			
Total SubAccount: 580 - PRO SHOP:	48,457.47	51,165.21	31,434.00	38,232.50	45,502.50	7,270.00	19.02%
Total Expense:	1,008,935.87	1,098,757.37	872,258.14	1,394,921.50	1,389,152.60	-5,768.90	-0.41%
Total Center: 11 - ADMINISTRATION:	158,751.06	227,192.17	289,084.71	-56,453.00	105,652.40	162,105.40	-287.15%
Center: 14 - POLICE							
Expense							
SubAccount: 510 - SALARIES & WAGES							
20-14-00-510008							
CLERICAL-PART TIME	1,993.64	2,185.85	1,692.00	2,382.00	2,382.00	0.00	0.00%
Budget Detail							
Budget Code				Amount			
2024-2025				2,382.00			
20-14-00-510074							
PARK POLICE CHIEF	3,347.54	3,181.08	2,427.92	3,341.00	3,540.00	199.00	5.96%
Budget Detail							
Budget Code				Amount			
2024-2025				3,540.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
20-14-00-510075	P.T. POLICE	12,051.69	11,686.30	8,421.12	21,005.00	12,000.00	-9,005.00	-42.87%
20-14-00-510076	F.T. POLICE	0.00	2,201.15	1,850.64	2,679.00	2,709.00	30.00	1.12%
Total SubAccount: 510 - SALARIES & WAGES:		17,392.87	19,254.38	14,391.68	29,407.00	20,631.00	-8,776.00	-29.84%
Total Expense:		17,392.87	19,254.38	14,391.68	29,407.00	20,631.00	-8,776.00	-29.84%
Total Center: 14 - POLICE:		17,392.87	19,254.38	14,391.68	29,407.00	20,631.00	-8,776.00	-29.84%
Total Fund: 20 - RACKET CLUB:		141,358.19	207,937.79	274,693.03	-85,860.00	85,021.40	170,881.40	-199.02%
Report Total:		438,486.30	3,724,132.08	1,390,477.89	-6,977,426.00	-8,019,699.00	-1,042,273.00	14.94%



Annual Budget

Fiscal Year 2024-2025

Bond and Interest Fund (05)

This fund is a major fund and was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. General obligation bonds have been issued for general government activities and are direct obligations and pledge the full faith and credit of the Park District.

Fiscal Year 2023-2024

During the fiscal year, the \$1,219,990 Series 2023 General Obligation Bonds were issued. These proceeds went toward Alternate Revenue Bond payments and funds remaining for the Capital Fund for District projects was \$147,215.

Fiscal Year 2024-2025

The District's Fiscal Year 2024-2025 total debt service schedule is as follows, including amounts paid from the Corporate Fund:

June 2024

Bond Issue	Interest	Principal	Total
2020A	18,125	-	18,125
2022B	106,300	-	106,300
Total	\$124,425	\$-	\$124,425

December 2024

Bond Issue	Interest	Principal	Total	Final Payment
2020A	18,125	725,000	743,125	12/15/2024
2022B	106,300	0	106,300	12/15/2042
2023	54,293	1,219,990	1,274,283	12/15/2024
2024A	40,355	215,000	255,355	12/15/2027
Total	\$219,073	\$2,159,990	\$2,379,063	

Total Interest \$343,498

Total Principal \$2,159,990

Grand Total \$2,503,488

The Park District will be required to hold a Bond Issue Notification Act (BINA) Hearing before issuing General Obligation Limited Tax Park Bonds and Alternate Revenue Source Bonds in 2024.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022	2022-2023	2023-2024	Parent Budget	Comparison 1	Comparison 1	%
	Total Activity	Total Activity	YTD Activity Through Jan	2023-2024 2023-2024	Budget 2024-2025	to Parent Budget Increase / (Decrease)	
Fund: 05 - BOND & INTEREST							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	1,037,894.42	1,054,411.11	1,211,963.12	1,213,600.00	1,274,283.00	60,683.00	5.00%
440 - OPERATIONS INCOME	1,147,957.33	1,230,295.49	1,092,833.34	1,352,746.00	1,386,885.00	34,139.00	2.52%
Total Revenue:	2,185,851.75	2,284,706.60	2,304,796.46	2,566,346.00	2,661,168.00	94,822.00	3.69%
Expense							
570 - OTHER EXPENSES	0.00	0.00	0.00	284,388.00	139,181.00	-145,207.00	-51.06%
590 - BOND & DEBT SERVICES	1,299,186.67	2,208,360.50	2,278,306.81	2,278,858.00	2,567,089.00	288,231.00	12.65%
Total Expense:	1,299,186.67	2,208,360.50	2,278,306.81	2,563,246.00	2,706,270.00	143,024.00	5.58%
Total Center: 11 - ADMINISTRATION:	886,665.08	76,346.10	26,489.65	3,100.00	-45,102.00	-48,202.00	-1,554.90%
Total Fund: 05 - BOND & INTEREST:	886,665.08	76,346.10	26,489.65	3,100.00	-45,102.00	-48,202.00	-1,554.90%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number		2021-2022	2022-2023	2023-2024	Parent Budget	Comparison 1	Comparison 1	%
		Total Activity	Total Activity	YTD Activity Through Jan	2023-2024 2023-2024	Budget 2024-2025	to Parent Budget Increase / (Decrease)	
Fund: 05 - BOND & INTEREST								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
05-11-00-410003	PROPERTY TAX	1,037,894.42	1,054,411.11	1,211,963.12	1,213,600.00	1,274,283.00	60,683.00	5.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Tax Levy - 2022A		0.00	0.00	-1,274,283.00			
Total SubAccount: 410 - TAXES:		1,037,894.42	1,054,411.11	1,211,963.12	1,213,600.00	1,274,283.00	60,683.00	5.00%
SubAccount: 440 - OPERATIONS INCOME								
05-11-00-440014	INTEREST--MM/ILLINOIS FUND	622.61	13,299.39	18,209.38	1,600.00	1,600.00	0.00	0.00%
05-11-00-440019	INVESTMENT INTEREST - CD'S	219.72	556.10	1,848.96	1,500.00	1,500.00	0.00	0.00%
05-11-00-440080	BOND PROCEEDS	997,745.00	1,169,965.00	1,072,775.00	1,216,764.00	1,259,360.00	42,596.00	3.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Rollover bond 202B		0.00	0.00	-1,259,360.00			
05-11-00-440083	OPERATING TRANSFER IN	149,370.00	46,475.00	0.00	132,882.00	124,425.00	-8,457.00	-6.36%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	June Interest 2020A,2022B		0.00	0.00	-124,425.00			
Total SubAccount: 440 - OPERATIONS INCOME:		1,147,957.33	1,230,295.49	1,092,833.34	1,352,746.00	1,386,885.00	34,139.00	2.52%
Total Revenue:		2,185,851.75	2,284,706.60	2,304,796.46	2,566,346.00	2,661,168.00	94,822.00	3.69%
Expense								
SubAccount: 570 - OTHER EXPENSES								
05-11-00-570959	OPERATING TRANSFER OUT	0.00	0.00	0.00	284,388.00	139,181.00	-145,207.00	-51.06%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Capital Projects		0.00	0.00	139,181.00			
Total SubAccount: 570 - OTHER EXPENSES:		0.00	0.00	0.00	284,388.00	139,181.00	-145,207.00	-51.06%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
SubAccount: 590 - BOND & DEBT SERVICES								
05-11-00-590017	BOND INTEREST	144,986.67	101,015.50	317,891.81	317,893.00	343,498.00	25,605.00	8.05%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	2020A	2.00	18,125.00	36,250.00				
2024-2025	2022B	2.00	106,300.00	212,600.00				
2024-2025	2023	0.00	0.00	54,293.00				
2024-2025	2024A	0.00	0.00	40,355.00				
05-11-00-590018	BOND PRINCIPAL	1,140,000.00	2,092,745.00	1,944,965.00	1,944,965.00	2,159,990.00	215,025.00	11.06%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	2020A	0.00	0.00	725,000.00				
2024-2025	2022B (no principal in 2024)	0.00	0.00	0.00				
2024-2025	2023	0.00	0.00	1,219,990.00				
2024-2025	2024A	0.00	0.00	215,000.00				
05-11-00-590019	AGENTS FEE	14,200.00	14,600.00	15,450.00	16,000.00	63,601.00	47,601.00	297.51%
Total SubAccount: 590 - BOND & DEBT SERVICES:		1,299,186.67	2,208,360.50	2,278,306.81	2,278,858.00	2,567,089.00	288,231.00	12.65%
Total Expense:		1,299,186.67	2,208,360.50	2,278,306.81	2,563,246.00	2,706,270.00	143,024.00	5.58%
Total Center: 11 - ADMINISTRATION:		886,665.08	76,346.10	26,489.65	3,100.00	-45,102.00	-48,202.00	-1,554.90%
Total Fund: 05 - BOND & INTEREST:		886,665.08	76,346.10	26,489.65	3,100.00	-45,102.00	-48,202.00	-1,554.90%



Annual Budget

Fiscal Year 2024-2025

Capital Equipment Replacement

Fund (15)

This fund is used to meet long-term capital planning and equipment needs of the district. Funds may be transferred from the General Fund and any legally allowable special revenue funds as part of the budget process.

Fiscal Year 2023-2024

The fund balance was used toward the purchase of a mower for Parks Maintenance.

Interest rates increased throughout the year and at the end of January 2024 interest income was \$6,494 for this fund.

Fiscal Year 2024-2025

The new Lake Usage Decals Fund created to track lake watercraft decal sales will transfer \$5,500 toward the Lake Harvester equipment replacement.

Staff will review fund balances after the 2023-2024 audit is completed for funds that may be transferred to this fund for future equipment purchases throughout the District.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 15 - CAPITAL EQUIPMENT REPLACEMENT FUND							
Center: 11 - ADMINISTRATION							
Revenue							
440 - OPERATIONS INCOME	55.17	4,709.83	6,494.13	300.00	5,800.00	5,500.00	1,833.33%
Total Revenue:	55.17	4,709.83	6,494.13	300.00	5,800.00	5,500.00	1,833.33%
Expense							
570 - OTHER EXPENSES	0.00	0.00	141,067.82	156,000.00	0.00	-156,000.00	-100.00%
Total Expense:	0.00	0.00	141,067.82	156,000.00	0.00	-156,000.00	-100.00%
Total Center: 11 - ADMINISTRATION:	55.17	4,709.83	-134,573.69	-155,700.00	5,800.00	161,500.00	-103.73%
Total Fund: 15 - CAPITAL EQUIPMENT REPLACEMENT FUND:	55.17	4,709.83	-134,573.69	-155,700.00	5,800.00	161,500.00	-103.73%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 15 - CAPITAL EQUIPMENT REPLACEMENT FUND								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
15-11-00-440019	INVESTMENT INTEREST - CD'S	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
15-11-00-440020	INVESTMENT INTEREST-MONE'	55.17	4,709.83	6,494.13	0.00	0.00	0.00	0.00%
15-11-00-440083	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Harvester transfer	0.00	0.00	-5,500.00				
Total SubAccount: 440 - OPERATIONS INCOME:		55.17	4,709.83	6,494.13	300.00	5,800.00	5,500.00	1,833.33%
Total Revenue:		55.17	4,709.83	6,494.13	300.00	5,800.00	5,500.00	1,833.33%
Expense								
SubAccount: 570 - OTHER EXPENSES								
15-11-00-570090	MACHINERY & EQUIPMENT	0.00	0.00	141,067.82	156,000.00	0.00	-156,000.00	-100.00%
Total SubAccount: 570 - OTHER EXPENSES:		0.00	0.00	141,067.82	156,000.00	0.00	-156,000.00	-100.00%
Total Expense:		0.00	0.00	141,067.82	156,000.00	0.00	-156,000.00	-100.00%
Total Center: 11 - ADMINISTRATION:		55.17	4,709.83	-134,573.69	-155,700.00	5,800.00	161,500.00	-103.73%
Total Fund: 15 - CAPITAL EQUIPMENT REPLACEMENT FUND:		55.17	4,709.83	-134,573.69	-155,700.00	5,800.00	161,500.00	-103.73%



Annual Budget

Fiscal Year 2024-2025

Capital Fund (16)

This fund is a major fund and is used to account for all resources used for the acquisition and improvement of capital assets.

Fiscal Year 2023-2024

Due diligence work (professional design and consulting services including survey, soil borings, wetlands delineation, preliminary concept plan, final plans, and construction documentation) was contracted for the following projects:

- Haligus Road Park Design and Engineering is progressing.
- Prairie Ridge Conservation Area East Weir Engineering was completed.
- Lippold Mickey Sund Complex Improvements were begun.
- Lippold Park Stormwater Review.
- Playground and Surfacing Design and Consulting for Della, Main Beach and Spoerl Parks were completed.
- The Nature Center Interpretive Exhibits Project was installed.

Completed project work include:

- Replace Barlina House's exterior wood stairs.
- Replace flooring within Barlina House upstairs area.
- Grand Oaks flooring, including the senior room, back area, waiting area and hallway.
- Indiana Prairie Parking lot was seal-coated and striped.
- Lippold Park parking lots were seal-coated and striped.
- The Racket Club exterior asphalt courts were reconstructed and rehabilitated with Pro-Cushion surfacing and color coated.
- The Racket Club's south walk was reconstructed with a new concrete pavement, offering accessible access to the courts. Two new memorial benches were donated to the project.
- The Nature Center Interpretive Exhibits were designed, constructed, and installed with a grand re-opening event being planned for Saturday, June 1, 2024.
- The North Rotary Shelter at Veteran Acres was replaced with a new steel shelter including offering a new accessible walk, new grills, and water spigot.
- The Main Beach Pavilion's concession stand remodel was completed.
- The Main Beach Pavilion's two flat roofs were completely replaced with new.
- The Main Beach Pavilion's back decks were rebuilt, clad with wood composite decking. New awnings were installed at the Aquatics and Events entrances along with new fabric on the existing awnings to refresh the façade.
- New equipment purchases included a Mower 7210 with rear discharge winter equipment, a Mower 7210 with snow equipment, and a Ventrac articulating tractor with attachments.

Neighborhood Parks Improvement Fund

- Within the Neighborhood Parks Improvements Fund, Spoerl Park playground surfacing was replaced with artificial turf surfacing.

Fiscal Year 2024-2025

Professional Services Account:

Due diligence work (design and consulting services including survey, soil borings, preliminary concept plan, final plans, and documentation) will be contracted and/or continued for the following projects:

- Lippold Park Stormwater review, including Boncosky continues.
- Maintenance Garage feasibility study, carry over.
- Haligus Road Park design and engineering continues.
- Mickey Sun Complex improvements.
- Playground design and consulting.
- Asphalt projects consulting fees.
- Main Bech entry paving professional services.
- Maintenance Garage roof consulting services.
- West Beach Boat Launch ramp design.
- Shelter improvements consulting.
- Skate Park conceptual design.

Playgrounds Capital Account:

- Della Park Playground project, carry over.

Lippold Park Capital Projects Account:

- Boncosky Building, replace windows and doors.
- Boncosky Clubhouse, replace AC.
- Drainage improvements.
- Mickey Sund Sports Complex field improvements.
- Replace Thorguard.
- Irrigation repairs.

Miscellaneous Capital Projects Account:

- Administration Building, reconfigure offices.
- Barlina House, classroom flooring (3 classrooms).
- Haligus Road Park development project, carry over and additional funding.
- Hill Farm Park Barn demo and landscape repairs, carry over.
- Spoerl Park and Veteran Acres Park, install PDS Slats for outdoor courts.
- West Beach building, new flooring within program room and foyer.
- Woodland Estates Park New Picnic Shelter.
- Woodland Estates Park, rehabilitation of parking, and tennis and basketball courts.
- Woodland Estates Park, rehabilitation of sand volleyball.

Veteran Acres Park Capital Projects Account:

- Nature Center Butterfly House AC replacement.
- Nature Center Interpretive Exhibits, carry over.
- Rotary Building Landscape.
- North Rotary picnic shelter Improvements, carry over.

Main Beach Park Capital Projects Account:

- Main Beach Garage Roof Replacement.

West Beach Capital Account:

- Railing replacement around deck.
- West Beach boat ramp and drive rehabilitation.

Machinery & Equipment Capital Account:

- Purchase of a Toro 4000 zero-turn riding mower and tractor.

Vehicles Capital Account:

- Purchase of a dump truck and a work truck.

Neighborhood Parks Improvement Fund

Within the Neighborhood Park Improvements Fund, we anticipate carrying over some funding for Spoerl Park's playground surfacing project due to weather and timing of project work.

ADA Compliance Projects Fund

Within the ADA Compliance Projects Fund an ADA Improvement Study / Transition Plan Update will be conducted to review and update the CLPD's ADA Report for all Park properties and facilities.

Additionally, the following project work shall be completed:

- ADA Beach accessible mats will be purchased.
- An ADA Beach wheelchair will be purchased.
- The Nature Center will receive new paving around the building to be ADA compliant.
- The Nature Center will receive new paving at the entrance to be ADA compliant.
- Haligus Road Park playground surfacing materials will be purchased.
- Haligus Road park asphalt pathways will be ADA compliant.
- Haligus Road Park concrete pathways (partial funding) will be ADA compliant.
- Haligus Road Park parking lot (partial funding) will be ADA compliant.
- Woodland Estates' new pathways will be ADA compliant.

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Summary

SubAccount...	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
Fund: 16 - CAPITAL PROJECTS							
Center: 11 - ADMINISTRATION							
Revenue							
440 - OPERATIONS INCOME	602,431.68	6,716,282.55	591,701.51	3,300,969.00	3,435,381.00	134,412.00	4.07%
Total Revenue:	602,431.68	6,716,282.55	591,701.51	3,300,969.00	3,435,381.00	134,412.00	4.07%
Expense							
520 - CONTRACTUAL SERVICES	138,165.47	161,340.02	197,938.57	916,000.00	880,000.00	-36,000.00	-3.93%
570 - OTHER EXPENSES	1,290,293.71	2,693,714.52	1,888,222.21	5,075,600.00	8,156,200.00	3,080,600.00	60.69%
Total Expense:	1,428,459.18	2,855,054.54	2,086,160.78	5,991,600.00	9,036,200.00	3,044,600.00	50.81%
Total Center: 11 - ADMINISTRATION:	-826,027.50	3,861,228.01	-1,494,459.27	-2,690,631.00	-5,600,819.00	-2,910,188.00	108.16%
Total Fund: 16 - CAPITAL PROJECTS:	-826,027.50	3,861,228.01	-1,494,459.27	-2,690,631.00	-5,600,819.00	-2,910,188.00	108.16%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Detail

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)		
Fund: 16 - CAPITAL PROJECTS								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
16-11-00-440017	GRANTS	0.00	0.00	300,000.00	363,000.00	672,700.00	309,700.00	85.32%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Della Park OSLAD Grant 50% reimbursement	0.00	0.00	-164,500.00				
2024-2025	Nature Center Exhibit Grant	0.00	0.00	-363,000.00				
2024-2025	Nature Center Exhibit Grant add	0.00	0.00	-145,200.00				
16-11-00-440019	INVESTMENT INTEREST - CD'S	94.73	13,520.75	797.14	2,000.00	2,000.00	0.00	0.00%
16-11-00-440020	INVESTMENT INTEREST-MONE'	2,336.95	78,593.98	143,538.37	1,500.00	1,500.00	0.00	0.00%
16-11-00-440021	REIMBURSEMENT	0.00	0.00	151.00	0.00	0.00	0.00	0.00%
16-11-00-440078	BOND PROCEEDS	0.00	5,459,999.82	147,215.00	151,481.00	1,500,000.00	1,348,519.00	890.22%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Project bond 2024A	0.00	0.00	-1,500,000.00				
16-11-00-440082	BOND DISCOUNT/PREMIUM	0.00	164,168.00	0.00	0.00	60,000.00	60,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Reoffering premium	0.00	0.00	-60,000.00				
16-11-00-440083	OPERATING TRANSFER IN	600,000.00	1,000,000.00	0.00	2,782,988.00	1,199,181.00	-1,583,807.00	-56.91%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2024-2025	Transfer from Bond & Interest Fund	0.00	0.00	-139,181.00				
2024-2025	Transfer from Corporate Fund	0.00	0.00	-800,000.00				
2024-2025	Transfer from Racket Club Fund	0.00	0.00	-60,000.00				
2024-2025	Transfer from Recreation Fund	0.00	0.00	-200,000.00				
Total SubAccount: 440 - OPERATIONS INCOME:		602,431.68	6,716,282.55	591,701.51	3,300,969.00	3,435,381.00	134,412.00	4.07%
Total Revenue:		602,431.68	6,716,282.55	591,701.51	3,300,969.00	3,435,381.00	134,412.00	4.07%

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	Expense	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
SubAccount: 520 - CONTRACTUAL SERVICES								
16-11-00-520212	PROFESSIONAL SERVICES	138,165.47	39,132.02	197,938.57	900,000.00	880,000.00	-20,000.00	-2.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Asphalt consulting fees		0.00	0.00	190,000.00			
2024-2025	Haligus Park design and engineering		0.00	0.00	315,000.00			
2024-2025	Lippold stormwater review incl Boncosky (C		0.00	0.00	15,000.00			
2024-2025	Main Beach entry paving professional servic		0.00	0.00	55,000.00			
2024-2025	Maintenance Garage feasibility study (CO)		0.00	0.00	25,000.00			
2024-2025	Maintenance Garage roof consulting service		0.00	0.00	10,000.00			
2024-2025	Mickey Sund Complex improvements		0.00	0.00	175,000.00			
2024-2025	Playground design and consulting		0.00	0.00	25,000.00			
2024-2025	Shelter improvement consulting		0.00	0.00	25,000.00			
2024-2025	Skate Park conceptual design		0.00	0.00	25,000.00			
2024-2025	West Beach Boat Launch ramp design		0.00	0.00	20,000.00			
16-11-00-520218	BOND ISSUE FEES	0.00	122,208.00	0.00	16,000.00	0.00	-16,000.00	-100.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		138,165.47	161,340.02	197,938.57	916,000.00	880,000.00	-36,000.00	-3.93%
SubAccount: 570 - OTHER EXPENSES								
16-11-00-570022	PLAYGROUNDS	261,147.29	553,571.14	14,368.80	0.00	200,000.00	200,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Della Park Playground, CO		0.00	0.00	200,000.00			
16-11-00-570023	LIPPOLD PARK	133,319.25	13,147.05	7,106.20	18,000.00	2,185,000.00	2,167,000.00	12,038.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Boncosky Building, replace windows/doors		0.00	0.00	20,000.00			
2024-2025	Boncosky Clubhouse, replace AC		0.00	0.00	10,000.00			
2024-2025	Drainage improvements		0.00	0.00	85,000.00			
2024-2025	Mickey Sund Sports Complex-4 fields		0.00	0.00	2,000,000.00			
2024-2025	Replace Thorguard		0.00	0.00	10,000.00			
2024-2025	Soccer, irrigation repairs		0.00	0.00	60,000.00			
16-11-00-570031	MISC. CAPITAL PROJECTS	81,237.50	1,151,273.06	970,192.79	3,554,000.00	4,873,200.00	1,319,200.00	37.12%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2024-2025	Admin reconfigure offices		0.00	0.00	80,000.00			
2024-2025	Barlina classroom flooring (3 classrooms)		1.00	17,100.00	17,100.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025							
2024-2025							
2024-2025							
2024-2025							
2024-2025							
2024-2025							
2024-2025							
16-11-00-570038							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Nature Center Butterfly House AC	0.00	0.00	20,000.00			
2024-2025	Nature Center Exhibits	0.00	0.00	25,000.00			
2024-2025	Rotary Building landscape	0.00	0.00	40,000.00			
2024-2025	Rotary picnic shelter improvements CO	0.00	0.00	168,000.00			
16-11-00-570050							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	MB Garage Roof Replace	0.00	0.00	200,000.00			
16-11-00-570061							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Railing replacement around deck	0.00	0.00	30,000.00			
2024-2025	West Beach Boat Ramp & Drive	0.00	0.00	60,000.00			
16-11-00-570090							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Toro 4000	0.00	0.00	100,000.00			
2024-2025	Tractor	0.00	0.00	80,000.00			
16-11-00-570091							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2024-2025	Dump truck	0.00	0.00	100,000.00			

2024-2025 PROPOSED BUDGET

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2023-2024 2023-2024	2024-2025 2024-2025	Increase / (Decrease)	
2024-2025	Work truck		0.00	0.00	75,000.00			
Total SubAccount: 570 - OTHER EXPENSES:		1,290,293.71	2,693,714.52	1,888,222.21	5,075,600.00	8,156,200.00	3,080,600.00	60.69%
Total Expense:		1,428,459.18	2,855,054.54	2,086,160.78	5,991,600.00	9,036,200.00	3,044,600.00	50.81%
Total Center: 11 - ADMINISTRATION:		-826,027.50	3,861,228.01	-1,494,459.27	-2,690,631.00	-5,600,819.00	-2,910,188.00	108.16%
Total Fund: 16 - CAPITAL PROJECTS:		-826,027.50	3,861,228.01	-1,494,459.27	-2,690,631.00	-5,600,819.00	-2,910,188.00	108.16%