



*Serving the Residents of Crystal Lake and Lakewood
Enriching All Lives Through Recreation, Parks and Nature*

**1 E CRYSTAL LAKE AVENUE, CRYSTAL LAKE, IL 60014
crystallakeparks.org | 815-459-0680**



Budget Fiscal Year 2023-2024

TABLE OF CONTENTS

INTRODUCTION

PROPOSED BUDGET HIGHLIGHTS 1-4
 BUDGET TIMELINE..... 5

BUDGET OVERVIEW

BUDGET SUMMARY – ALL FUNDS 6
 BUDGET SUMMARY BY FUND..... 7-21
 BUDGETED OPERATING COVERAGE FY 2023-2024 22
 BUDGETED REVENUES AND EXPENSES PIE CHARTS 23-24

BUDGET NARRATIVES AND FUND BUDGET DETAIL

CORPORATE FUND COMBINED

Corporate Fund Combined – Narrative & Summary..... 25-33
Corporate Fund Detail..... 34-66
Aquatics Fund Detail..... 67-82
Food Service Fund Detail..... 83-87

SPECIAL REVENUE FUNDS

RECREATION FUND NARRATIVE & DETAIL 88-136
 IMRF FUND NARRATIVE & DETAIL 137-139
 LIABILITY FUND NARRATIVE & DETAIL 140-143
 AUDIT FUND NARRATIVE & DETAIL..... 144-146
 SPECIAL RECREATION FUND NARRATIVE & DETAIL..... 147-150
 MUSEUM FUND NARRATIVE & DETAIL..... 151-159
 GOLF LEARNING CENTER (GLC) NARRATIVE & DETAIL 160-166
 RACKET CLUB NARRATIVE & DETAIL 167-191

BOND & INTEREST FUND

NARRATIVE & DETAIL 192-195

CAPITAL PROJECTS FUND AND CERF FUND

NARRATIVE & DETAIL 196-205

Serving the Residents of Crystal Lake and Lakewood

1 E. CRYSTAL LAKE AVE CRYSTAL LAKE IL 60014 815.459.0680

EXPLORE | PLAY | EXPERIENCE



Date: March 14, 2023

To: Board of Commissioners

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

Re: Proposed Budget Highlights

The 2022-2023 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 far exceeded expectations as the community is fully pulling out of the COVID -19 era. The overall team efforts of staff throughout the Crystal Lake Park District have been truly amazing with many going above and beyond to provide the valuable services the community needs. The Crystal Lake Park District is now, without question, an integral part of the infrastructure of the community.

Attached is a copy of the 2023-2024 Proposed Budget for the Crystal Lake Park District along with various corresponding documents including:

- Proposed Budget Schedule
- Graphs
- Budget Summary Reports
- Operating Coverage Spreadsheet by Fund with total projected figures for Fiscal Year 2022-2023, and budgeted figures for Fiscal Year 2023-2024
- Budget Narratives by Fund followed by Budget Detail

The recap below addresses the budget in regard 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 \$6,977,426. Operations rebounded from the COVID pandemic more favorable than expected. Continuing to monitor expenses closely and project delays due to numerous factors have resulted in being under budget for the 2022-2023 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 2023-2024 is addressed on a fund-by-fund basis, as follows:

Serving the Residents of Crystal Lake and Lakewood

1 E. CRYSTAL LAKE AVE CRYSTAL LAKE IL 60014 815.459.0680 CRYSTALLAKEPARKS.ORG

EXPLORE | PLAY | EXPERIENCE

The **combined Corporate Fund (Corporate and Additional Corporate)** has a projected ending fund balance on April 30, 2023, of \$5,002,786, which is 100.53% in operating coverage. Upon completion and acceptance of the Annual Audit in October 2023, staff is recommending a transfer of \$1,600,000 from the Corporate Fund to the Capital Projects Fund per General Practices Manual Policy 9.4 - Fund Balance Policy. In addition to the \$1,600,000 transfer from the Corporate Fund to the Capital Fund in Fiscal Year 2023-2024, \$936,193 of fund balance is being budgeted to cover smaller projects, services and purchases. The combined Corporate Fund's projected budgeted ending fund balance is \$2,466,593 on April 30, 2024. This will provide for 30.73% in operating coverage, which is just above the 30% target. Staff is comfortable with this reduction in fund balance.

The **Corporate Fund** budget includes a transfer out in the amount of \$132,882 to the Debt Service Fund. This is the required June interest payment for Alternate Revenue Source (ARS) bonds for the Fiscal Year 2023-2024. 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 \$1,172,736. The budgeted ending fund balance of \$1,576,091 provides for 25.60% in operating coverage. Staff budgeted a transfer of \$840,000 from the Recreation Fund per General Practices Manual Policy 9.4 - Fund Balance Policy to get closer to the minimum fund balance of 25%. This recommendation would be made after October, upon completion of the annual audit for 2022-23 and its acceptance by the Board.

The **IMRF** Fund has a budgeted decrease in fund balance of \$106,948. This fund continues to intentionally spend down a portion of accumulated fund balance. Staff has formulated a multi-year plan to spend down fund balance while not eroding the property tax base. This is the second year in a row that there is a reduction in the employer rate. Previous rates were 12.89% in 2021 and 10.49% in 2022. The rate is 9.01% for 2023. There is an option to make payments using fund balance toward the District's unfunded liability with IMRF. A recommendation will need Board approval to make a payment by December 30, 2023. The Board approved a \$100,000 payment at the December 2022 meeting for the 2022-23 Fiscal Year. Staff will review the fund balance and provide more information to the Board at a later date.

The **Liability Fund** has a budgeted decrease in fund balance of \$85,676. This fund continues to intentionally spend down a portion of accumulated fund balance. PDRMA rates decreased by \$18,790 for Fiscal Year 2023-2024. Staff will continue to monitor this fund and spend down the fund balance to the policy level.

The **Audit Fund** has a budgeted decrease of \$4,980 in fund balance. Projections for the 2023-2024 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 \$75,018. The 2022 Tax Levy of \$701,611 will provide for the NISRA contribution and inclusion services. In addition, \$300,000 of the tax levy will be used for ADA projects. The balance of the ADA projects will be financed with fund balance.

The **Museum Fund** covers the Nature Center and Colonel Palmer House programs and operations. This fund has a budgeted reduction in fund balance. This is done in an attempt to bring the fund closer to the required 20% of operating coverage.

The **Golf Learning Center Fund** has a budgeted decrease in fund balance of \$30,716. This fund is expected to end fiscal year 2023-2024 with 82.14% 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 \$355,216 for Fiscal Year 2023-2024. This represents 24.94% 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. The fund balance was on pace to meet the required 20% at the end of 2020-2021, however the fund balance was impacted by COVID-19. 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. Staff will work to keep this trend moving forward in an attempt to meet the fund balance policy and contribute toward the Capital Projects Fund.

The **Bond and Interest Fund** has a budgeted increase in fund balance of \$3,100 representing the interest earnings. Included in this fund is the estimated annual rollover bond proceeds of \$1,216,764.

The **Capital Projects Fund** will carry over Funds not spent in the 2022-2023 Fiscal Year to complete Board approved projects in this budget. This budget includes the amount in bond issuance capacity used toward capital improvements of \$151,481. Also included are transfers of \$1,600,000 from the Corporate Fund, \$840,000 from the Recreation Fund, and \$200,000 from the Racket Club Fund into the Capital Projects Fund.

Other factors influencing 2022-2023 and 2023-2024 budgets include:

2022-2023

- The Comprehensive Master Plan was an extensive undertaking with community meetings and surveys to our residents and users. The final document will be used to plan District priorities for the next five years and beyond.
- Included in the budget was a merit salary and wage increase pool of 4.0% and a minimum wage of \$13-\$15/hour. Pay increases were based solely on merit, to reward those with satisfactory job performance.
- State mandated increases in minimum wage continue to drive up part time and program salaries and have been monitored.
- 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 and year two received \$2,932.40. The Cooperative met the \$10,000,000.00 minimum spend amount, allowing us to receive a higher percent in rebate. We will update the Board when additional information is released.
- Health Insurance costs were estimated at a 10% increase in expense (\$74,360) as of the budget workshop meeting.
- CPI for 2020 was 2.3% and 1.4% for 2021. The CPI is 7% for 2022, which will be decreased by 2% to 5% due to the Property Tax Extension Limitation Law (PTELL). The Park District is limited to levying the previous year's levy plus any increases in CPI not to exceed 5% and new growth.

- The Capital Projects list is more extensive than in recent years in an effort to complete necessary improvements while spending down excess fund balance.

2023-2024

- Included in the proposed 2023-2024 budget are three new full-time Park Maintenance positions and a full-time Risk Manager.
- There have been five 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.
- Included in the budget is a merit salary and wage increase pool of 5% and a minimum wage of \$14-\$15/hour. Pay increases would be based solely on merit, in an effort to reward those with satisfactory job performance.
- IMRF provided a preliminary rate of 9.01% for 2023; the current rate is 10.49% for 2022.
- Health Insurance costs are estimated at a 10% increase in expense, approximately \$88,084 as of the budget workshop meeting. Additional insurance is also 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 will be 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. Below are the previous three years of CPI and the CPI rate for levy year 2023 to be collected in Fiscal Year 2024-2025.
 - From 2021 to 2022 (levy year 2023), consumer prices for all items rose 6.5 percent.
 - From 2020 to 2021 (levy year 2022), consumer prices for all items rose 7.0 percent.
 - From 2019 to 2020 (levy year 2021), consumer prices for all items rose 1.4 percent.
 - From 2018 to 2019 (levy year 2020), consumer prices for all items rose 2.3 percent.
- The Capital Projects list includes professional services for Mickey Sund fields improvements and the new park in Lakewood on Haligus Road. Additionally, project expenses are included for the park in Lakewood. Tax exempt bonds were issued in 2022 for the new park in Lakewood, which is an underserved area of our District, and the funds must be spent by 2025. Additionally, some projects scheduled in 2022-2023 were delayed and are rolled into 2023-2024 for completion.



Date: March 14, 2023
To: Board of Commissioners
From: Jason Herbster, Executive Director
Tina Becke, Superintendent of Business Services
Re: Proposed Budget Highlights

The 2022-2023 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 far exceeded expectations as the community is fully pulling out of the COVID -19 era. The overall team efforts of staff throughout the Crystal Lake Park District have been truly amazing with many going above and beyond to provide the valuable services the community needs. The Crystal Lake Park District is now, without question, an integral part of the infrastructure of the community.

Attached is a copy of the 2023-2024 Proposed Budget for the Crystal Lake Park District along with various corresponding documents including:

- Proposed Budget Schedule
- Graphs
- Budget Summary Reports
- Operating Coverage Spreadsheet by Fund with total projected figures for Fiscal Year 2022-2023, and budgeted figures for Fiscal Year 2023-2024
- Budget Narratives by Fund followed by Budget Detail

The recap below addresses the budget in regard 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 \$6,977,426. Operations rebounded from the COVID pandemic more favorable than expected. Continuing to monitor expenses closely and project delays due to numerous factors have resulted in being under budget for the 2022-2023 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 2023-2024 is addressed on a fund-by-fund basis, as follows:

Serving the Residents of Crystal Lake and Lakewood

1 E. CRYSTAL LAKE AVE CRYSTAL LAKE IL 60014 815.459.0680 CRYSTALLAKEPARKS.ORG

EXPLORE | PLAY | EXPERIENCE

The **combined Corporate Fund (Corporate and Additional Corporate)** has a projected ending fund balance on April 30, 2023, of \$5,002,786, which is 100.53% in operating coverage. Upon completion and acceptance of the Annual Audit in October 2023, staff is recommending a transfer of \$1,600,000 from the Corporate Fund to the Capital Projects Fund per General Practices Manual Policy 9.4 - Fund Balance Policy. In addition to the \$1,600,000 transfer from the Corporate Fund to the Capital Fund in Fiscal Year 2023-2024, \$936,193 of fund balance is being budgeted to cover smaller projects, services and purchases. The combined Corporate Fund's projected budgeted ending fund balance is \$2,466,593 on April 30, 2024. This will provide for 30.73% in operating coverage, which is just above the 30% target. Staff is comfortable with this reduction in fund balance.

The **Corporate Fund** budget includes a transfer out in the amount of \$132,882 to the Debt Service Fund. This is the required June interest payment for Alternate Revenue Source (ARS) bonds for the Fiscal Year 2023-2024. 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 \$1,172,736. The budgeted ending fund balance of \$1,576,091 provides for 25.60% in operating coverage. Staff budgeted a transfer of \$840,000 from the Recreation Fund per General Practices Manual Policy 9.4 - Fund Balance Policy to get closer to the minimum fund balance of 25%. This recommendation would be made after October, upon completion of the annual audit for 2022-23 and its acceptance by the Board.

The **IMRF** Fund has a budgeted decrease in fund balance of \$106,948. This fund continues to intentionally spend down a portion of accumulated fund balance. Staff has formulated a multi-year plan to spend down fund balance while not eroding the property tax base. This is the second year in a row that there is a reduction in the employer rate. Previous rates were 12.89% in 2021 and 10.49% in 2022. The rate is 9.01% for 2023. There is an option to make payments using fund balance toward the District's unfunded liability with IMRF. A recommendation will need Board approval to make a payment by December 30, 2023. The Board approved a \$100,000 payment at the December 2022 meeting for the 2022-23 Fiscal Year. Staff will review the fund balance and provide more information to the Board at a later date.

The **Liability Fund** has a budgeted decrease in fund balance of \$85,676. This fund continues to intentionally spend down a portion of accumulated fund balance. PDRMA rates decreased by \$18,790 for Fiscal Year 2023-2024. Staff will continue to monitor this fund and spend down the fund balance to the policy level.

The **Audit Fund** has a budgeted decrease of \$4,980 in fund balance. Projections for the 2023-2024 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 \$75,018. The 2022 Tax Levy of \$701,611 will provide for the NISRA contribution and inclusion services. In addition, \$300,000 of the tax levy will be used for ADA projects. The balance of the ADA projects will be financed with fund balance.

The **Museum Fund** covers the Nature Center and Colonel Palmer House programs and operations. This fund has a budgeted reduction in fund balance. This is done in an attempt to bring the fund closer to the required 20% of operating coverage.

The **Golf Learning Center Fund** has a budgeted decrease in fund balance of \$30,716. This fund is expected to end fiscal year 2023-2024 with 82.14% 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 \$355,216 for Fiscal Year 2023-2024. This represents 24.94% 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. The fund balance was on pace to meet the required 20% at the end of 2020-2021, however the fund balance was impacted by COVID-19. 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. Staff will work to keep this trend moving forward in an attempt to meet the fund balance policy and contribute toward the Capital Projects Fund.

The **Bond and Interest Fund** has a budgeted increase in fund balance of \$3,100 representing the interest earnings. Included in this fund is the estimated annual rollover bond proceeds of \$1,216,764.

The **Capital Projects Fund** will carry over Funds not spent in the 2022-2023 Fiscal Year to complete Board approved projects in this budget. This budget includes the amount in bond issuance capacity used toward capital improvements of \$151,481. Also included are transfers of \$1,600,000 from the Corporate Fund, \$840,000 from the Recreation Fund, and \$200,000 from the Racket Club Fund into the Capital Projects Fund.

Other factors influencing 2022-2023 and 2023-2024 budgets include:

2022-2023

- The Comprehensive Master Plan was an extensive undertaking with community meetings and surveys to our residents and users. The final document will be used to plan District priorities for the next five years and beyond.
- Included in the budget was a merit salary and wage increase pool of 4.0% and a minimum wage of \$13-\$15/hour. Pay increases were based solely on merit, to reward those with satisfactory job performance.
- State mandated increases in minimum wage continue to drive up part time and program salaries and have been monitored.
- 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 and year two received \$2,932.40. The Cooperative met the \$10,000,000.00 minimum spend amount, allowing us to receive a higher percent in rebate. We will update the Board when additional information is released.
- Health Insurance costs were estimated at a 10% increase in expense (\$74,360) as of the budget workshop meeting.
- CPI for 2020 was 2.3% and 1.4% for 2021. The CPI is 7% for 2022, which will be decreased by 2% to 5% due to the Property Tax Extension Limitation Law (PTELL). The Park District is limited to levying the previous year's levy plus any increases in CPI not to exceed 5% and new growth.

- The Capital Projects list is more extensive than in recent years in an effort to complete necessary improvements while spending down excess fund balance.

2023-2024

- Included in the proposed 2023-2024 budget are three new full-time Park Maintenance positions and a full-time Risk Manager.
- There have been five 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.
- Included in the budget is a merit salary and wage increase pool of 4.0% and a minimum wage of \$14-\$15/hour. Pay increases would be based solely on merit, in an effort to reward those with satisfactory job performance.
- IMRF provided a preliminary rate of 9.01% for 2023; the current rate is 10.49% for 2022.
- Health Insurance costs are estimated at a 10% increase in expense, approximately \$88,084 as of the budget workshop meeting. Additional insurance is also 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 will be 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. Below are the previous three years of CPI and the CPI rate for levy year 2023 to be collected in Fiscal Year 2024-2025.
 - From 2021 to 2022 (levy year 2023), consumer prices for all items rose 6.5 percent.
 - From 2020 to 2021 (levy year 2022), consumer prices for all items rose 7.0 percent.
 - From 2019 to 2020 (levy year 2021), consumer prices for all items rose 1.4 percent.
 - From 2018 to 2019 (levy year 2020), consumer prices for all items rose 2.3 percent.
- The Capital Projects list includes professional services for Mickey Sund fields improvements and the new park in Lakewood on Haligus Road. Additionally, project expenses are included for the park in Lakewood. Tax exempt bonds were issued in 2022 for the new park in Lakewood, which is an underserved area of our District, and the funds must be spent by 2025. Additionally, some projects scheduled in 2022-2023 were delayed and are rolled into 2023-2024 for completion.



MEMORANDUM

DATE: May 10, 2022

TO: Staff/Commissioners

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

SUBJECT: Fiscal 2023-2024 Budget Time Line

Please see the proposed budget time line below:

RECOMMENDATION:

Staff Incode budget entry open since June

February, 3 2023—Deadline for budget and projections to be entered in Incode

February 6-17, 2023—Department & Staff budget review/Management Staff budget meetings

February 22-23, 2023—Budget to Board of Commissioners

March 9, 2023—Budget workshop meeting with Board of Commissioners to follow up on requests and reallocate resources as needed

March 21, 2023—Budget and appropriation ordinance, in tentative form, on file for public inspection (at least 30 days prior to final action)

April 6, 2023—Publish notice of public hearing on the budget and appropriation ordinance (at least one week prior to hearing)

April 20, 2023—Hold hearing/enact ordinance to adopt budget

Serving the Residents of Crystal Lake and Lakewood

1 E. CRYSTAL LAKE AVE CRYSTAL LAKE IL 60014 815.459.0680 CRYSTALLAKEPARKS.ORG

EXPLORE | PLAY | EXPERIENCE



**PROPOSED BUDGET SUMMARY
ALL FUNDS COMBINED
2023-2024 FISCAL YEAR**

REVENUE

Taxes	\$ 8,447,732
User Fees	226,675
Program Revenue	3,077,267
Operations Income	2,744,949
Debt Proceeds	1,368,245
Operating Transfer In	3,057,270
Grants	403,000
Interest Income	<u>48,450</u>
Total Revenue	\$ 19,373,588

EXPENSE

Program Expenses	\$ 809,826
Program Salaries & Wages	1,403,838
Salaries & Wages	5,710,885
Contractual Services	3,302,146
Commodities	897,085
Insurance	1,335,679
Maintenance/Repair	832,435
Debt Service	2,421,658
Park Development/Capital Improvement	6,284,192
NISRA Contribution	296,000
Operating Transfer Out	<u>3,057,270</u>
Total Expenses	\$ 26,351,014

Net Fund Income/Loss **\$ (6,977,426)**

Projected Beginning Fund Balance 5/1/2023	\$ 14,998,066
Total Revenue	19,373,588
Total Expense	<u>(26,351,014)</u>
Estimated Ending Fund Balance 4/30/2024	<u>\$ 8,020,640</u>

Proposed 2023-2024 Budget Group Summary

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Fund: 01 - CORPORATE								
Revenue								
410 - TAXES	3,839,647.38	3,677,665.96	3,773,927.79	3,605,360.00	3,914,235.00	308,875.00	8.57%	
440 - OPERATIONS INCOME	761,815.83	195,103.79	1,109,389.84	533,266.00	1,130,061.00	596,795.00	111.91%	
490 - MERCHANDISE	0.00	0.00	0.00	1,535.00	3,837.00	2,302.00	149.97%	
Total Revenue:	4,601,463.21	3,872,769.75	4,883,317.63	4,140,161.00	5,048,133.00	907,972.00	21.93%	
Expense								
510 - SALARIES & WAGES	1,567,723.96	1,608,740.23	1,278,528.32	2,050,362.00	2,206,042.00	155,680.00	7.59%	
520 - CONTRACTUAL SERVICES	549,821.10	822,878.60	886,488.53	1,403,777.00	1,248,713.50	-155,063.50	-11.05%	
530 - COMMODITIES	227,982.99	268,434.79	248,414.05	528,262.00	397,537.00	-130,725.00	-24.75%	
540 - INSURANCE	190,522.24	197,110.64	155,280.54	319,850.00	387,751.00	67,901.00	21.23%	
550 - UNCAPITALIZED IMPROVEMENTS	118,212.73	233,891.65	235,067.09	626,100.00	599,550.00	-26,550.00	-4.24%	
560 - MAINTENANCE & REPAIRS	293.48	0.00	105.95	2,700.00	1,700.00	-1,000.00	-37.04%	
570 - OTHER EXPENSES	260,244.06	1,028,084.82	520,325.96	1,661,535.00	2,480,129.00	818,594.00	49.27%	
590 - BOND & DEBT SERVICES	367,600.00	265,600.00	140,500.00	140,500.00	142,800.00	2,300.00	1.64%	
Total Expense:	3,282,400.56	4,424,740.73	3,464,710.44	6,733,086.00	7,464,222.50	731,136.50	10.86%	
Total Fund: 01 - CORPORATE:	1,319,062.65	-551,970.98	1,418,607.19	-2,592,925.00	-2,416,089.50	176,835.50	-6.82%	

Proposed 2023-2024 Budget

SubAccount	2020-2021		2021-2022		2022-2023		2023-2024		Comparison 1 to Parent Budget %
	Total Activity	YTD Activity Through Jan	Total Activity	YTD Activity Through Jan	2022-2023	2022-2023	2023-2024	2023-2024	
Fund: 02 - RECREATION									
Revenue									
410 - TAXES	1,426,624.81	1,772,949.16	1,746,731.05	1,772,949.16	1,750,446.00	1,873,567.00	1,873,567.00	123,121.00	7.03%
430 - PROGRAM REVENUE	780,653.80	2,177,766.30	2,177,766.30	2,055,491.07	2,513,230.00	2,973,786.50	2,973,786.50	460,556.50	18.33%
440 - OPERATIONS INCOME	61,296.05	135,788.90	105,925.04	135,788.90	101,200.00	137,300.00	137,300.00	36,100.00	35.67%
Total Revenue:	2,268,574.66	3,964,229.13	4,030,422.39	3,964,229.13	4,364,876.00	4,984,653.50	4,984,653.50	619,777.50	14.20%
Expense									
501 - PROGRAM SALARIES & WAGES	639,202.23	939,192.73	939,192.73	963,542.26	1,175,496.00	1,345,295.00	1,345,295.00	169,799.00	14.44%
502 - PROGRAM CONTRACTUAL SERVICES	209,504.26	388,136.64	388,136.64	419,482.09	510,483.00	583,651.00	583,651.00	73,168.00	14.33%
503 - PROGRAM COMMODITIES	41,775.56	114,039.25	114,039.25	116,366.54	167,325.00	204,998.00	204,998.00	37,673.00	22.51%
510 - SALARIES & WAGES	1,258,984.39	1,286,934.74	1,286,934.74	1,054,331.80	1,692,885.00	1,824,364.00	1,824,364.00	131,479.00	7.77%
520 - CONTRACTUAL SERVICES	232,167.33	296,133.58	296,133.58	232,200.54	379,708.00	411,843.50	411,843.50	32,135.50	8.46%
530 - COMMODITIES	98,441.79	112,592.15	112,592.15	131,423.75	219,181.00	230,980.00	230,980.00	11,799.00	5.38%
540 - INSURANCE	285,087.92	284,290.85	284,290.85	191,385.90	526,432.00	586,473.00	586,473.00	60,041.00	11.41%
550 - UNCAPITALIZED IMPROVEMENTS	34,658.00	30,221.57	30,221.57	124,742.70	138,860.00	77,360.00	77,360.00	-61,500.00	-44.29%
560 - MAINTENANCE & REPAIRS	0.00	121.93	121.93	0.00	60,000.00	0.00	0.00	-60,000.00	-100.00%
570 - OTHER EXPENSES	5,897.64	14,706.20	14,706.20	37,271.32	70,075.00	892,425.00	892,425.00	822,350.00	1,173.53%
Total Expense:	2,805,719.12	3,466,369.64	3,466,369.64	3,270,746.90	4,940,445.00	6,157,389.50	6,157,389.50	1,216,944.50	24.63%
Total Fund: 02 - RECREATION:	-537,144.46	564,052.75	564,052.75	693,482.23	-575,569.00	-1,172,736.00	-1,172,736.00	-597,167.00	103.75%

Proposed 2023-2024 Budget

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Fund: 03 - IMRF								
Revenue								
410 - TAXES	409,037.25	436,195.73	385,090.17	380,202.00	282,489.00	-97,713.00	-25.70%	
440 - OPERATIONS INCOME	2,118.35	468.62	5,232.22	700.00	2,000.00	1,300.00	185.71%	
Total Revenue:	411,155.60	436,664.35	390,322.39	380,902.00	284,489.00	-96,413.00	-25.31%	
Expense								
520 - CONTRACTUAL SERVICES	427,063.19	406,181.75	275,284.88	381,000.00	391,437.00	10,437.00	2.74%	
Total Expense:	427,063.19	406,181.75	275,284.88	381,000.00	391,437.00	10,437.00	2.74%	
Total Fund: 03 - IMRF:	-15,907.59	30,482.60	115,037.51	-98.00	-106,948.00	-106,850.00	109,030.61%	

Proposed 2023-2024 Budget

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Revenue								
410 - TAXES	129,697.35	169,688.60	155,806.60	153,816.00	137,547.00	-16,269.00	-10.58%	
440 - OPERATIONS INCOME	3,561.73	266.86	4,630.35	2,575.00	3,250.00	675.00	26.21%	
Total Revenue:	133,259.08	169,955.46	160,436.95	156,391.00	140,797.00	-15,594.00	-9.97%	
Expense								
510 - SALARIES & WAGES	0.00	0.00	0.00	0.00	43,778.00	43,778.00	0.00%	
520 - CONTRACTUAL SERVICES	1,200.00	3,525.00	2,250.00	6,500.00	9,000.00	2,500.00	38.46%	
530 - COMMODITIES	90.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	
540 - INSURANCE	181,170.45	177,913.80	124,846.36	191,485.00	172,695.00	-18,790.00	-9.81%	
Total Expense:	182,460.45	181,438.80	127,096.36	198,985.00	226,473.00	27,488.00	13.81%	
Total Fund: 04 - LIABILITY:	-49,201.37	-11,483.34	33,340.59	-42,594.00	-85,676.00	-43,082.00	101.15%	

Proposed 2023-2024 Budget

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Fund: 05 - BOND & INTEREST								
Revenue								
410 - TAXES	1,111,593.98	1,037,894.42	1,054,411.11	1,055,811.00	1,213,600.00	157,789.00	14.94%	
440 - OPERATIONS INCOME	35,800.63	1,147,957.33	1,224,992.92	1,211,375.00	1,352,746.00	141,371.00	11.67%	
Total Revenue:	1,147,394.61	2,185,851.75	2,279,404.03	2,267,186.00	2,566,346.00	299,160.00	13.20%	
Expense								
570 - OTHER EXPENSES	92,835.00	0.00	0.00	0.00	284,388.00	284,388.00	0.00%	
590 - BOND & DEBT SERVICES	1,102,343.89	1,299,186.67	2,201,060.50	2,209,111.00	2,278,858.00	69,747.00	3.16%	
Total Expense:	1,195,178.89	1,299,186.67	2,201,060.50	2,209,111.00	2,563,246.00	354,135.00	16.03%	
Total Fund: 05 - BOND & INTEREST:	-47,784.28	886,665.08	78,343.53	58,075.00	3,100.00	-54,975.00	-94.66%	

Proposed 2023-2024 Budget

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Fund: 06 - AUDIT								
Revenue								
410 - TAXES	12,974.38	17,978.94	24,973.11	24,750.00	24,750.00	0.00	0.00%	
440 - OPERATIONS INCOME	11.69	7.44	101.37	0.00	0.00	0.00	0.00%	
Total Revenue:	12,986.07	17,986.38	25,074.48	24,750.00	24,750.00	0.00	0.00%	
Expense								
520 - CONTRACTUAL SERVICES	19,410.00	21,070.00	19,950.00	24,750.00	29,730.00	4,980.00	20.12%	
Total Expense:	19,410.00	21,070.00	19,950.00	24,750.00	29,730.00	4,980.00	20.12%	
Total Fund: 06 - AUDIT:	-6,423.93	-3,083.62	5,124.48	0.00	-4,980.00	-4,980.00	0.00%	

Proposed 2023-2024 Budget

SubAccount	2020-2021		2021-2022		2022-2023		2023-2024		Comparison 1 to Parent Budget %
	Total Activity	YTD Activity Through Jan	Total Activity	YTD Activity Through Jan	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Fund: 07 - SPECIAL RECREATION									
Revenue									
410 - TAXES	565,696.65	674,036.59	650,260.46	674,036.59	668,046.00	688,982.00	20,936.00	3.13%	
440 - OPERATIONS INCOME	1,481.32	3,102.89	312.62	3,102.89	1,150.00	2,000.00	850.00	73.91%	
Total Revenue:	567,177.97	677,139.48	650,573.08	677,139.48	669,196.00	690,982.00	21,786.00	3.26%	
Expense									
510 - SALARIES & WAGES	37,744.56	133,476.13	141,942.25	133,476.13	150,000.00	170,000.00	20,000.00	13.33%	
570 - OTHER EXPENSES	384,761.27	490,930.20	396,651.86	490,930.20	499,000.00	596,000.00	97,000.00	19.44%	
Total Expense:	422,505.83	624,406.33	538,594.11	624,406.33	649,000.00	766,000.00	117,000.00	18.03%	
Total Fund: 07 - SPECIAL RECREATION:	144,672.14	52,733.15	111,978.97	52,733.15	20,196.00	-75,018.00	-95,214.00	-471.45%	

Proposed 2023-2024 Budget

SubAccount	2020-2021		2021-2022		2022-2023		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
	Total Activity		Total Activity		YTD Activity Through Jan	2022-2023	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Fund: 08 - NATURAL HISTORY											
Revenue											
410 - TAXES	262,381.10	274,495.14	282,637.72	279,038.00	312,562.00	33,524.00	12.01%				
430 - PROGRAM REVENUE	6,266.00	22,990.00	19,097.00	45,500.00	35,500.00	-10,000.00	-21.98%				
440 - OPERATIONS INCOME	2,520.58	3,244.87	4,645.40	4,585.00	5,000.00	415.00	9.05%				
490 - MERCHANDISE	1,370.00	5,502.00	2,990.00	4,200.00	4,800.00	600.00	14.29%				
Total Revenue:	272,537.68	306,232.01	309,370.12	333,323.00	357,862.00	24,539.00	7.36%				
Expense											
501 - PROGRAM SALARIES & WAGES	12,615.58	11,865.36	15,847.99	23,050.00	19,800.00	-3,250.00	-14.10%				
502 - PROGRAM CONTRACTUAL SERVICES	0.00	200.00	0.00	700.00	700.00	0.00	0.00%				
503 - PROGRAM COMMODITIES	2,215.79	5,119.85	4,450.74	6,090.00	6,240.00	150.00	2.46%				
510 - SALARIES & WAGES	158,548.78	198,039.00	146,614.60	212,905.00	234,805.00	21,900.00	10.29%				
520 - CONTRACTUAL SERVICES	10,987.75	11,341.37	9,410.47	75,450.00	16,950.00	-58,500.00	-77.53%				
530 - COMMODITIES	7,387.12	14,590.16	15,514.60	20,586.00	33,900.00	13,314.00	64.68%				
540 - INSURANCE	53,971.10	55,448.43	37,061.28	72,600.00	79,860.00	7,260.00	10.00%				
550 - UNCAPITALIZED IMPROVEMENTS	909.37	2,607.24	295.44	2,750.00	750.00	-2,000.00	-72.73%				
570 - OTHER EXPENSES	543.40	750.53	469.91	1,925.00	925.00	-1,000.00	-51.95%				
Total Expense:	247,178.89	299,961.94	229,665.03	416,056.00	393,930.00	-22,126.00	-5.32%				
Total Fund: 08 - NATURAL HISTORY:	25,358.79	6,270.07	79,705.09	-82,733.00	-36,068.00	46,665.00	-56.40%				

Proposed 2023-2024 Budget

SubAccount	2020-2021		2021-2022		2022-2023		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
	Total Activity	2020-2021	Total Activity	2021-2022	YTD Activity Through Jan	2022-2023	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Revenue											
420 - USER FEES	130,313.26	130,313.26	222,992.80	215,504.35	215,504.35	209,306.00	226,675.00	17,369.00	8.30%		
430 - PROGRAM REVENUE	2,095.00	2,095.00	27,296.50	36,846.50	36,846.50	36,844.00	36,905.00	61.00	0.17%		
440 - OPERATIONS INCOME	259.00	259.00	3,164.00	1,775.00	1,775.00	8,180.00	10,370.00	2,190.00	26.77%		
Total Revenue:	132,667.26	132,667.26	253,453.30	254,125.85	254,125.85	254,330.00	273,950.00	19,620.00	7.71%		
Expense											
501 - PROGRAM SALARIES & WAGES	516.76	516.76	14,536.42	23,614.71	23,614.71	23,447.00	29,068.00	5,621.00	23.97%		
502 - PROGRAM CONTRACTUAL SERVICES	0.00	0.00	0.00	741.00	741.00	2,610.00	7,075.00	4,465.00	171.07%		
503 - PROGRAM COMMODITIES	580.00	580.00	3,093.47	4,372.72	4,372.72	2,050.00	6,862.00	4,812.00	234.73%		
510 - SALARIES & WAGES	123,478.09	123,478.09	216,145.57	271,121.99	271,121.99	289,596.00	310,168.50	20,572.50	7.10%		
520 - CONTRACTUAL SERVICES	8,256.26	8,256.26	13,733.62	4,768.89	4,768.89	5,200.00	5,350.00	150.00	2.88%		
530 - COMMODITIES	8,319.75	8,319.75	19,210.13	48,065.27	48,065.27	70,355.00	44,179.00	-26,176.00	-37.21%		
560 - MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%		
570 - OTHER EXPENSES	6,284.43	6,284.43	10,585.24	3,470.80	3,470.80	28,425.00	14,065.00	-14,360.00	-50.52%		
Total Expense:	147,435.29	147,435.29	277,304.45	356,155.38	356,155.38	422,683.00	417,767.50	-4,915.50	-1.16%		
Total Fund: 11 - AQUATIC:	-14,768.03	-14,768.03	-23,851.15	-102,029.53	-102,029.53	-168,353.00	-143,817.50	24,535.50	-14.57%		

Proposed 2023-2024 Budget

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Revenue								
440 - OPERATIONS INCOME	368.46	6,222.82	5,185.06	6,150.00	4,750.00	-1,400.00	-22.76%	
490 - MERCHANDISE	45,229.54	146,330.15	153,164.50	127,700.00	164,025.00	36,325.00	28.45%	
Total Revenue:	45,598.00	152,552.97	158,349.56	133,850.00	168,775.00	34,925.00	26.09%	
Expense								
510 - SALARIES & WAGES	14,561.86	37,568.45	46,097.68	42,555.00	44,116.00	1,561.00	3.67%	
520 - CONTRACTUAL SERVICES	2,935.14	3,619.60	2,792.82	3,700.00	4,050.00	350.00	9.46%	
530 - COMMODITIES	25,178.64	76,840.89	86,721.98	66,175.00	94,345.00	28,170.00	42.57%	
570 - OTHER EXPENSES	16.28	-210.09	1,600.78	1,150.00	2,550.00	1,400.00	121.74%	
Total Expense:	42,691.92	117,818.85	137,213.26	113,580.00	145,061.00	31,481.00	27.72%	
Total Fund: 12 - FOOD SERVICE:	2,906.08	34,734.12	21,136.30	20,270.00	23,714.00	3,444.00	16.99%	

Proposed 2023-2024 Budget

SubAccount	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 YTD Activity Through Jan	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Revenue								
440 - OPERATIONS INCOME	160,183.04	55.17	2,900.49	300.00	300.00	0.00	0.00%	
Total Revenue:	160,183.04	55.17	2,900.49	300.00	300.00	0.00	0.00%	
Expense								
570 - OTHER EXPENSES	0.00	0.00	0.00	0.00	156,000.00	156,000.00	0.00%	
Total Expense:	0.00	0.00	0.00	0.00	156,000.00	156,000.00	0.00%	
Total Fund: 15 - CAPITAL EQUIPMENT REPLACEMENT FUND:	160,183.04	55.17	2,900.49	300.00	-155,700.00	-156,000.00-52,000.00%		

Proposed 2023-2024 Budget

SubAccount...
 Fund: 16 - CAPITAL PROJECTS
 Center: 11 - ADMINISTRATION

	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2022-2023	2023-2024	2023-2024	
Revenue							
440 - OPERATIONS INCOME	1,859,058.62	602,431.68	2,366,500.00	2,366,500.00	3,300,969.00	934,469.00	39.49%
Total Revenue:	1,859,058.62	602,431.68	2,366,500.00	2,366,500.00	3,300,969.00	934,469.00	39.49%
Expense							
520 - CONTRACTUAL SERVICES	59,509.05	138,165.47	265,350.00	265,350.00	928,000.00	662,650.00	249.73%
570 - OTHER EXPENSES	517,147.63	1,290,293.71	3,953,600.00	3,953,600.00	5,063,600.00	1,110,000.00	28.08%
Total Expense:	576,656.68	1,428,459.18	4,218,950.00	4,218,950.00	5,991,600.00	1,772,650.00	42.02%
Total Center: 11 - ADMINISTRATION:	1,282,401.94	-826,027.50	-1,852,450.00	-1,852,450.00	-2,690,631.00	-838,181.00	45.25%
Total Fund: 16 - CAPITAL PROJECTS:	1,282,401.94	-826,027.50	-1,852,450.00	-1,852,450.00	-2,690,631.00	-838,181.00	45.25%

Proposed 2023-2024 Budget

SubAccount	2020-2021		2021-2022		2022-2023		2023-2024		Comparison 1 to Parent Budget %
	Total Activity	YTD Activity Through Jan	Total Activity	YTD Activity Through Jan	2022-2023	2022-2023	2023-2024	2023-2024	
Revenue									
440 - OPERATIONS INCOME	101,151.19	158,829.27	153,356.04	158,829.27	160,108.00	160,108.00	185,978.00	185,978.00	16.16%
490 - MERCHANDISE	4,811.47	6,941.85	6,338.03	6,941.85	6,360.00	6,360.00	7,135.00	7,135.00	12.19%
Total Revenue:	105,962.66	165,771.12	159,694.07	165,771.12	166,468.00	166,468.00	193,113.00	193,113.00	16.01%
Expense									
510 - SALARIES & WAGES	31,296.73	34,256.73	40,999.39	34,256.73	47,700.00	47,700.00	43,844.00	43,844.00	-8.08%
520 - CONTRACTUAL SERVICES	14,768.51	13,531.85	19,500.01	13,531.85	21,300.00	21,300.00	22,145.00	22,145.00	3.97%
530 - COMMODITIES	7,482.33	10,264.45	7,573.82	10,264.45	13,760.00	13,760.00	15,805.00	15,805.00	14.86%
550 - UNCAPITALIZED IMPROVEMENTS	33,826.07	75,345.31	4,793.99	75,345.31	151,161.00	151,161.00	99,500.00	99,500.00	-34.18%
560 - MAINTENANCE & REPAIRS	4,013.71	1,448.97	850.51	1,448.97	5,750.00	5,750.00	8,250.00	8,250.00	43.48%
570 - OTHER EXPENSES	1,108.48	8,588.03	6,670.41	8,588.03	9,150.00	9,150.00	34,285.00	34,285.00	274.70%
580 - PRO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	92,495.83	143,435.34	80,388.13	143,435.34	248,821.00	248,821.00	223,829.00	223,829.00	-10.04%
Total Fund: 19 - DRIVING RANGE:	13,466.83	22,335.78	79,305.94	22,335.78	-82,353.00	-82,353.00	-30,716.00	-30,716.00	-62.70%

Proposed 2023-2024 Budget

SubAccount...	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
			2022-2023	2023-2024	2022-2023	2023-2024		
Revenue								
430 - PROGRAM REVENUE	16,099.16	38,139.73	30,800.00	31,075.00	275.00	0.89%		
440 - OPERATIONS INCOME	845,496.58	1,069,988.10	1,126,267.00	1,237,495.50	106,228.50	9.43%		
480 - PRO SHOP	53,852.81	59,088.91	61,216.00	63,148.00	1,932.00	3.16%		
490 - MERCHANDISE	83.61	470.19	10,000.00	11,750.00	1,750.00	17.50%		
Total Revenue:	915,532.16	1,167,686.93	1,228,283.00	1,338,468.50	110,185.50	8.97%		
Expense								
501 - PROGRAM SALARIES & WAGES	3,662.15	6,371.03	8,775.00	9,675.00	900.00	10.26%		
503 - PROGRAM COMMODITIES	139.00	1,698.63	500.00	300.00	-200.00	-40.00%		
510 - SALARIES & WAGES	612,406.62	701,569.72	753,899.00	804,360.00	50,461.00	6.69%		
520 - CONTRACTUAL SERVICES	91,448.09	103,407.40	162,675.00	143,847.00	-18,828.00	-11.57%		
530 - COMMODITIES	20,144.75	33,974.15	44,254.00	41,107.00	-3,147.00	-7.11%		
540 - INSURANCE	81,747.91	77,471.63	99,000.00	108,900.00	9,900.00	10.00%		
550 - UNCAPITALIZED IMPROVEMENTS	2,307.17	1,069.44	750.00	1,000.00	250.00	33.33%		
560 - MAINTENANCE & REPAIRS	46,611.93	33,330.51	53,450.00	43,325.00	-10,125.00	-18.94%		
570 - OTHER EXPENSES	846.76	1,585.89	4,175.00	204,175.00	200,000.00	4,790.42%		
580 - PRO SHOP	32,169.99	48,457.47	35,726.00	38,232.50	2,506.50	7.02%		
Total Expense:	891,484.37	1,008,935.87	1,163,204.00	1,394,921.50	231,717.50	19.92%		
Total Center: 11 - ADMINISTRATION:	24,047.79	158,751.06	65,079.00	-56,453.00	-121,532.00	-186.75%		
Center: 14 - POLICE								
Expense								
510 - SALARIES & WAGES	22,715.99	17,392.87	29,712.00	29,407.00	-305.00	-1.03%		
Total Expense:	22,715.99	17,392.87	29,712.00	29,407.00	-305.00	-1.03%		
Total Center: 14 - POLICE:	22,715.99	17,392.87	29,712.00	29,407.00	-305.00	-1.03%		
Total Fund: 20 - RACKET CLUB:	1,331.80	141,358.19	35,367.00	-85,860.00	-121,227.00	-342.77%		
Report Total:	2,118,401.24	438,486.30	-5,262,867.00	-6,977,426.00	-1,714,559.00	32.58%		

Fund Summary

Fund	2020-2021		2021-2022		Comparison 1 Budget		Comparison 1 to Parent Budget		%
	Total Activity		Total Activity		2023-2024	2023-2024	Increase / (Decrease)		
	2020-2021	2021-2022	2020-2021	2021-2022	2023-2024	2023-2024	Increase / (Decrease)		
01 - CORPORATE	1,319,062.65	-551,970.98	-2,592,925.00	-2,416,089.50	176,835.50	-6.82%			
02 - RECREATION	-537,144.46	564,052.75	-575,569.00	-1,172,736.00	-597,167.00	103.75%			
03 - IMRF	-15,907.59	30,482.60	-98.00	-106,948.00	-106,850.00	109,030.61%			
04 - LIABILITY	-49,201.37	-11,483.34	-42,594.00	-85,676.00	-43,082.00	101.15%			
05 - BOND & INTEREST	-47,784.28	886,665.08	58,075.00	3,100.00	-54,975.00	-94.66%			
06 - AUDIT	-6,423.93	-3,083.62	0.00	-4,980.00	-4,980.00	0.00%			
07 - SPECIAL RECREATION	144,672.14	111,978.97	20,196.00	-75,018.00	-95,214.00	-471.45%			
08 - NATURAL HISTORY	25,358.79	6,270.07	-82,733.00	-36,068.00	46,665.00	-56.40%			
11 - AQUATIC	-14,768.03	-23,851.15	-168,353.00	-143,817.50	24,535.50	-14.57%			
12 - FOOD SERVICE	2,906.08	34,734.12	20,270.00	23,714.00	3,444.00	16.99%			
15 - CAPITAL EQUIPMENT REPLACEMENT F...	160,183.04	55.17	300.00	-155,700.00	-156,000.00	-52,000.00%			
16 - CAPITAL PROJECTS	1,282,401.94	-826,027.50	-1,852,450.00	-2,690,631.00	-838,181.00	45.25%			
17 - PARK PLACE	159,752.37	0.00	0.00	0.00	0.00	0.00%			
19 - DRIVING RANGE	13,466.83	79,305.94	-82,353.00	-30,716.00	51,637.00	-62.70%			
20 - RACKET CLUB	1,331.80	141,358.19	35,367.00	-85,860.00	-121,227.00	-342.77%			
Report Total:	2,118,401.24	438,486.30	-5,262,867.00	-6,977,426.00	-1,714,559.00	32.58%			



Budget Operating Coverage

FY 2023-2024 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 5/1/23	\$ 5,002,786	\$ 2,748,827	\$ 240,496	\$ 109,272	\$ 1,255,570	\$ 9,725	\$ 403,288	\$ 193,833	\$ 163,166	\$ 4,215,451	\$ 214,577	\$ 441,076	\$ 14,988,066
Budgeted Revenues	\$ 5,490,858	\$ 4,984,654	\$ 284,489	\$ 140,797	\$ 2,566,346	\$ 24,750	\$ 690,982	\$ 357,862	\$ 300	\$ 3,300,969	\$ 193,113	\$ 1,338,469	\$ 19,373,588
Budgeted Expenses	\$ (8,027,051)	\$ (6,157,390)	\$ (391,437)	\$ (226,473)	\$ (2,563,246)	\$ (29,730)	\$ (766,000)	\$ (393,930)	\$ (156,000)	\$ (5,991,600)	\$ (223,829)	\$ (1,424,329)	\$ (26,351,014)
<i>Change in fund balance</i>	<i>\$ (2,536,193)</i>	<i>\$ (1,172,736)</i>	<i>\$ (106,948)</i>	<i>\$ (85,676)</i>	<i>\$ 3,100</i>	<i>\$ (4,980)</i>	<i>\$ (75,018)</i>	<i>\$ (36,068)</i>	<i>\$ (155,700)</i>	<i>\$ (2,690,631)</i>	<i>\$ (30,716)</i>	<i>\$ (85,860)</i>	<i>\$ (6,977,426)</i>

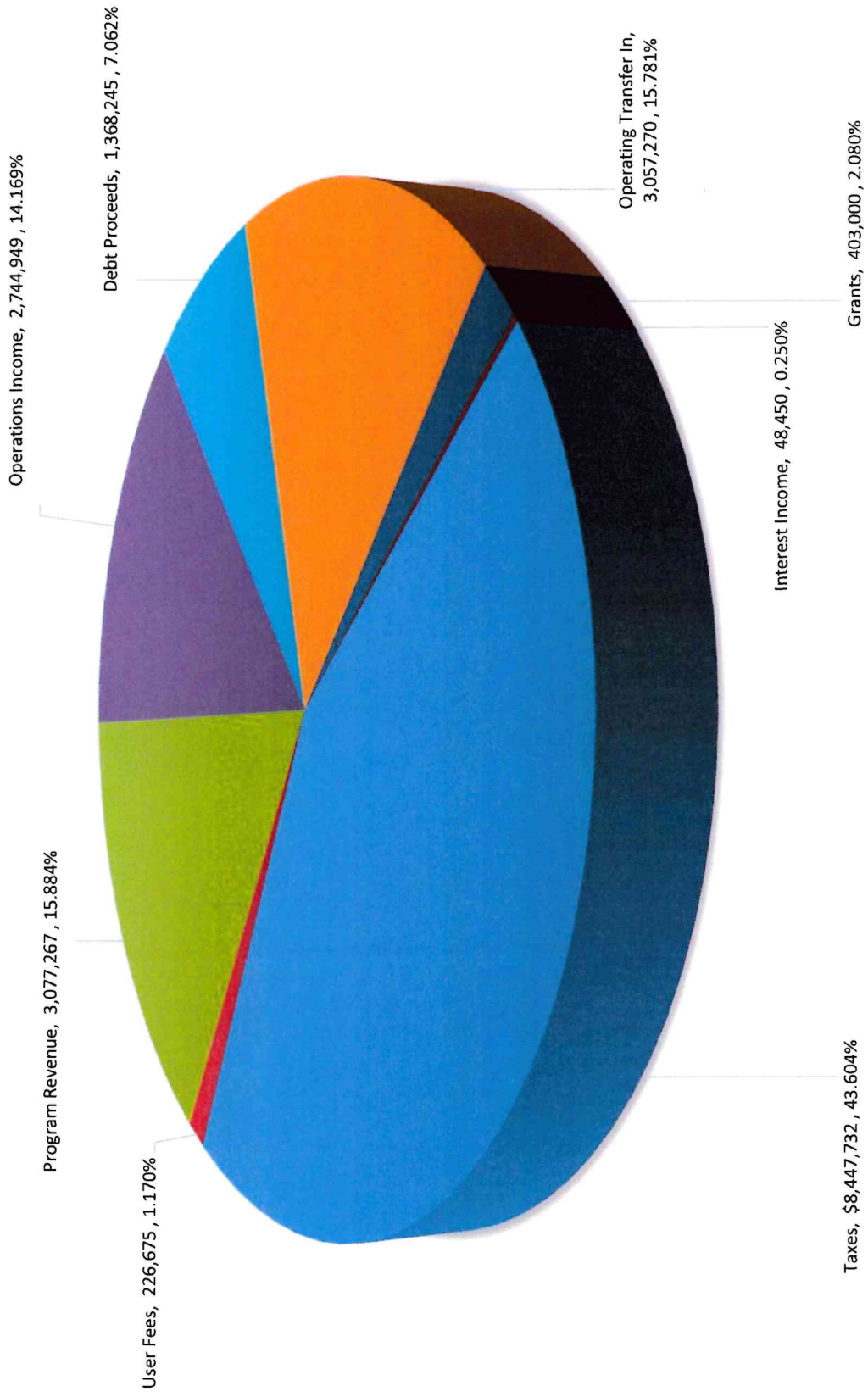
Estimated Ending Fund Balance 4/30/24	\$ 2,466,593	\$ 1,576,091	\$ 133,548	\$ 23,596	\$ 1,258,670	\$ 4,745	\$ 328,270	\$ 157,765	\$ 7,466	\$ 1,524,820	\$ 183,861	\$ 355,216	\$ 8,020,640
--	---------------------	---------------------	-------------------	------------------	---------------------	-----------------	-------------------	-------------------	-----------------	---------------------	-------------------	-------------------	---------------------

Percent Operating Coverage	30.73%	25.60%	34.12%	10.42%	49.10%	15.96%	42.86%	40.05%		25.45%	82.14%	24.94%	
-------------------------------	--------	--------	--------	--------	--------	--------	--------	--------	--	--------	--------	--------	--

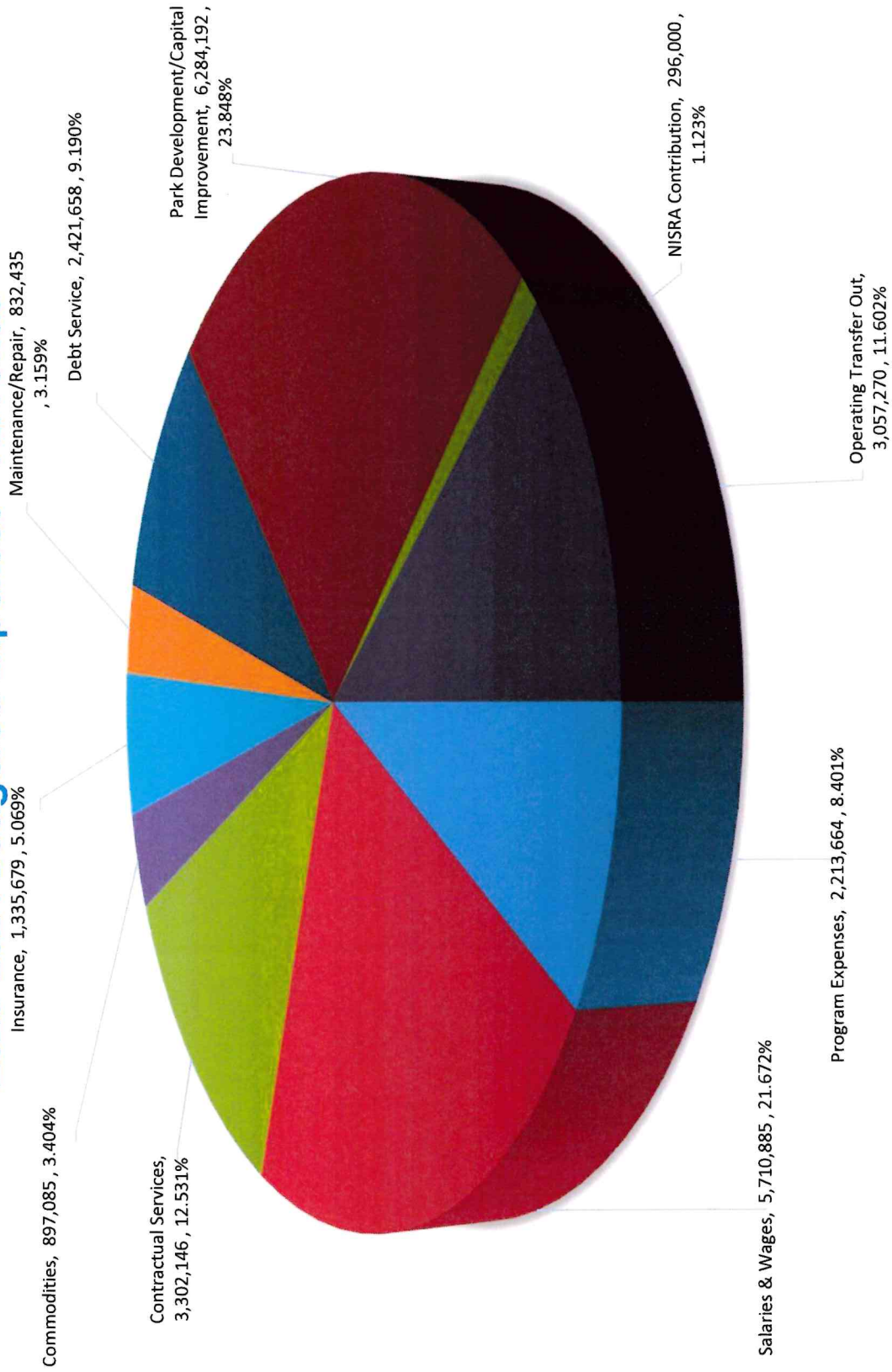
Amount Percent	Operating coverage minimum per policy												
	30%	25%	10%	10%	N/A	10%	10%	10%	20%	N/A	20%	20%	20%
\$ 2,408,115	\$ 1,539,347	\$ 39,144	\$ 22,647	\$ 2,973	\$ 76,600	\$ 78,786	\$ 44,766	\$ 284,866	\$ 44,766	\$ 284,866	\$ 44,766	\$ 284,866	\$ 4,497,244
	25%	10%	10%	10%	10%	20%	10%	20%	N/A	N/A	20%	20%	20%

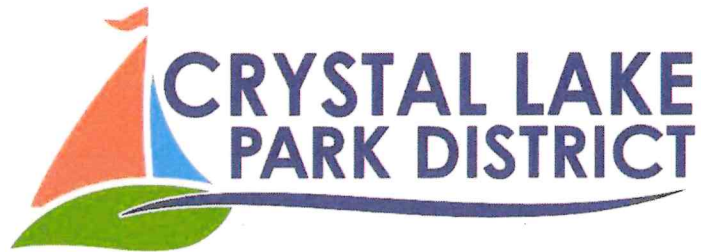
* Corporate contains the Corporate Fund, Aquatics, and Food Service

Crystal Lake Park District 2023-2024 Budgeted Revenues - All Funds



Crystal Lake Park District 2023-2024 Budgeted Expenses - All Funds





Annual Budget
Fiscal Year 2023-2024
Corporate Fund (01)

(Including Corporate, Park Services, 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 2022-2023

Accomplishments

Hired Bobby Gross as new full time field maintenance supervisor.

Installed new cabinetry in Main Beach aquatics office.

Installed new flooring, window trim, and bathroom fixtures at Rotary building.

Stocked lakes/ponds based on recommendations from IDNR.

Implemented new part time minimum wage scale for all concession and aquatic seasonal staff members.

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

Averaged 2,000 weekly attendees to our Tuesday night concert series.

Implemented new rental and beverage packages based on the completion of the renovations to the Main Beach concession/wedding area.

Completed Comprehensive Master Planning process with Hitchcock Design Group.

Upgraded all users to Microsoft Office 365.

Upgraded furniture at multiple buildings including Rotary, Spoerl, Grand Oaks, and the Main Beach office.

Improved Veteran's Acres buildings by replacing siding at the south restrooms, Oakwood's Lodge, and the concession building.

Installed new flooring at Rotary building and Barlina Preschool.

Installed a new Lippold irrigation well.

Replaced fence along railroad tracks at Feinberg Park.

Purchased new boats for Main Beach rentals.

Financial Highlights as of February 1, 2023:

- Rental of Facilities Revenue up \$10,872 (16%)
- Swim Lesson Revenue up \$3,480 (14%)
- Fireworks Admission Revenue up \$1,735 (9%)
- Dry Storage Revenue up \$1,344 (71%)
- Non-Resident Beach Admission Revenue up \$4,271 (5%)
- Food Sales (Main Beach) Revenue up \$6,163 (27%)
- Ice Cream Sales (Main Beach) Revenue up \$5,312 (22%)
- Food Sales (Lippold) Revenue up \$11,479 (44%)
- Beverage Sales (Lippold) Revenue up \$3,991 (29%)

Park Services

Accomplishments:

Hire one full time Police Officer.

Hire one full time Natural Resource Manager.

Work with Enterprise to lease work and police vehicles.

Lippold West irrigation well replacement.

Contractual Mowing.

Initiate asphalt replacement plan.

Stair and Rail replacement at Admin Parking lot side.

Purchase pontoon maintenance boat to replace current failing boat.

Two Toro replacement mowers for winter and summer operations.

Surf rake for Main and West Beach seaweed and sand raking.

Maintenance:

Woods creek:

Moved thermostat so the furnace runs more efficiently.

- o Fixed drafts on the doors.

Main:

- o Added sand.
- o Setup new beach layout.

West:

- o Added sand.
- o Setup beaches.
- o New Handicap fishing pier.

Veteran's Acres:

- o New roof, siding and gutters at Concession stand building.
- o New roof, siding, gutters and sky lights are South Bathrooms.
- o New doors on concession stand.
- o Upgraded the trim and baseboard inside Rotary Building.

Nature Center:

- o Three HVAC Rooftop units.
- o Boiler leak underground repair.

Oakwood Lodge:

- o New roof, siding, windows, fascia and soffit.

Admin:

- New gutters.
- New handicap button on parking lot side for door to elevator.

Grand Oaks:

- New AC unit.

Lippold:

- Two new drinking fountains at dog park area.
- New heaters.

Beals:

- New AC unit.
- New heaters for inside.

Indian Prairie:

- Crack fill and stripe parking lots.
- Installed two new doors.

Spoerl:

- New Soffit and Facia.

Park Police:

Seek and attend available training.

- Meet/Exceed existing and new State Mandates.

Improve interaction and expand cooperation with other local, county, and State law enforcement agencies.

- Seek joint training and enforcement opportunities.

Utilize innovative tactics and technology to protect Park District Properties.

- Deploy trail cameras in areas of concern to determine needs for additional patrol or obtain offender information.
- Schedule occasional shifts with interested officers that would address any off-hour issues (6pm-2am or 7pm-3am)

Train officers and utilize vehicles to better address specific properties or large events (Lippold, Sternes, VA)

- Bicycles, ATV's, UTV's

Improve staffing numbers to address officer safety concerns and Park District coverage.

- Two per shift ideal.

Obtain full time patrol officer.

- Greater accountability.
- Greater ability to follow up on reports.
- Greater awareness of patterns and issues.

Fiscal Year 2023-2024

Objectives

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

Purchase new large clock for usage at Main Beach.

Continue renovations to the Frank Repp field and building.

Paint offices, bathrooms, and additional rooms at Barlina.

Install chair rail along wall at Rotary building.

Park Services

Objectives:

Hire three new staff to support Natural Resources Management and other areas of Park Services.

Natural Resource Management:

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

Maintenance:

Woods creek:

- Raise and replace AC unit.
- Paint shelter.
- New roof on shelter.

Main:

- Setup beaches.
- Add sand.
- Replace decks on lake side of the Main Beach building.

West:

- Setup beaches.
- Add sand.
- New railings.

Veteran's Acres:

- Remodel and paint south bathrooms.

Administration:

- Retile basement bathrooms.

Barlina:

- Paint fascia.

Beals:

- Replace front door.
- New AC unit.

Land Improvement:

- Seal coat, crack fill and stripe all Lippold asphalt.
- Seal coat, crack fill and stripe Indian Prairie parking lots.
- Picnic Tables and Hot Coal Receptacles.
- Add picnic tables to parks that do not have them.
- Add or replace 55-gallon red drums with black square bins specifically made for hot coals.

Main:

- Install annual flowers.
- Add larger trees to North side of park.
- Add sand.
- Add mulch.
- Install new boat pier.
- Set up beach.

Veterans Acres:

- Add trees to park.
- Add gravel to View Street lot.

Knaack:

- Add trees to park.

Lapins:

- Add trees to park and native area.

Woodland Estates:

- Weed control in wetland area.

Sternes:

- Trim trees around trails.

Lippold

- Continue to add replacement trees and shrubs.

Four Colonies:

- Continue to add native seed and plants to native areas.

Ken Bird:

- Redesign sign bed.

West:

- Set up beach.

Barlina:

- New door in upstairs classroom.
- Fix/repair stairs and railings on back stairs.

Grounds:

Main:

- Add perennials and shrubs.
- Landscape enhancements.
- Mulch.

Veterans Acres:

- Landscape enhancements.
 - Monument Signs.
 - Misc. smaller signs.

Woodland Estates:

- Sign enhancement.

Lippold:

- Sign enhancements throughout park.
- Dog Park Fence repairs.

Fetzner:

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

Four Colonies:

- Repair gravel/limestone path.

Feinberg:

- Sign and playground landscape enhancements.

West:

- Landscape installation.
- Mulch.

Miscellaneous:

- Auction off old equipment and vehicles that are no longer needed and that have been approved for disposal by the Board.
- Update tree inventory on remainder of parks.
- Signs in various parks.

Park Police:

Seek and attend available training.

- Utilize Northeast Multi-Regional Training and In Service Training.
- Meet/Exceed existing and new State Mandates.
- Advanced Supervisory Courses for administration.

Continue interaction and expand 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.

Obtain and utilize technology to improve park and patron safety.

- License Plate readers at Lippold, Veterans Acres, and The Racket Club.
 - Seeking funding through a grant.
- Body Worn Cameras for all Officers. Required by Safe-T Act.
 - Funding Grant applied for (50%).

Continue tactics and technology to protect Park District Properties.

- Deploy trail cameras in areas of concern to determine needs for additional patrol or obtain offender information.
 - Successful in identifying Main Beach Vandals.
- Schedule occasional shifts with interested officers that would address any off-hour issues (6pm-2am or 7pm-3am).

Train officers and utilize vehicles to better address specific properties or large events (Lippold, Sternes, VA).

- Bicycles, ATV's, UTV's

Improve staffing numbers to address officer safety concerns and Park District coverage.

Two per shift ideal.



**Budget Operating Coverage
COMBINED CORPORATE FUND**

FY 2023-2024 Budget	<u>Corporate</u>	<u>Police</u>	<u>Aquatics</u>	<u>Food Service</u>	<u>Park Place*</u>	<u>Total</u>
Estimated Beginning Fund Balance 5/1/23	\$ 7,027,433	\$ 325	\$ (2,456,915)	\$ 431,943	\$ -	\$ 5,002,786
Budgeted Revenues	\$ 5,048,133	\$ -	\$ 273,950	\$ 168,775	\$ -	\$ 5,490,858
Budgeted Expenses	\$ (7,464,223)	\$ -	\$ (417,768)	\$ (145,061)	\$ -	\$ (8,027,051)
<i>Change in FB</i>	<i>\$ (2,416,090)</i>	<i>\$ -</i>	<i>\$ (143,818)</i>	<i>\$ 23,714</i>	<i>\$ -</i>	<i>\$ (2,536,193)</i>
Estimated Ending Fund Balance 4/30/24	\$ 4,611,344	\$ 325	\$ (2,600,733)	\$ 455,657	\$ -	\$ 2,466,593



Crystal Lake Park District, IL

Proposed 2023-2024 Budget Account Summary

Account Number	Fund: 01 - CORPORATE	Center: 11 - ADMINISTRATION	SubAccount: 410 - TAXES	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
						2022-2023	2023-2024	2022-2023	2023-2024		
Revenue				1,364,785.53	1,094,960.56	1,148,690.00	1,309,408.00	160,718.00	13.99%		
PROPERTY TAX											
Budget Detail											
Budget Code											
2023-2024											
				Units	Price	Amount					
				0.99	-1,328,000.00	-1,309,408.00					
				2,394,394.11	2,395,512.85	2,381,670.00	2,479,827.00	98,157.00	4.12%		
ADDITIONAL (REFERENDUM) TAX											
Budget Detail											
Budget Code				Units	Price	Amount					
2023-2024				0.00	0.00	-14,827.00					
2023-2024				0.99	-2,500,000.00	-2,465,000.00					
				80,527.74	187,192.55	75,000.00	125,000.00	50,000.00	66.67%		
				3,839,647.38	3,677,665.96	3,605,360.00	3,914,235.00	308,875.00	8.57%		
REPLACEMENT TAX											
Total SubAccount: 410 - TAXES:											
SubAccount: 440 - OPERATIONS INCOME											
Budget Code				Units	Price	Amount					
2023-2024				6,337.91	3,247.44	20,000.00	15,000.00	13,000.00	650.00%		
2023-2024				1,949.52	6,206.88	0.00	0.00	0.00	0.00%		
				16,587.98	915.92	5,000.00	5,000.00	0.00	0.00%		
				223.00	818.00	500.00	500.00	0.00	0.00%		
				270.59	182.96	250.00	350.00	100.00	40.00%		
				4,417.77	13,327.69	800.00	800.00	0.00	0.00%		
				0.00	1,050.00	100.00	100.00	0.00	0.00%		
				0.00	0.00	500.00	500.00	0.00	0.00%		
				0.00	0.00	0.00	141,400.00	141,400.00	0.00%		
Budget Detail											
Budget Code				Units	Price	Amount					
2023-2024				0.00	0.00	-141,400.00					
				3,763.28	3,170.71	5,000.00	5,000.00	0.00	0.00%		
				41.00	16.00	25.00	25.00	0.00	0.00%		
				7,200.00	9,000.00	7,000.00	7,500.00	500.00	7.14%		

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				2023-2024	2023-2024		
01-11-00-40355 SPECIAL EVENT INSURANCE	-525.00	4,335.00	5,000.00	5,000.00	0.00	0.00%	
Budget Notes							
Budget Code							
2023-2024							
Subject							
2023/2024							
Description							
This is an in/out with 01-11-00-520355.							
Total SubAccount: 440 - OPERATIONS INCOME:							
	40,266.05	42,270.60	26,175.00	181,175.00	155,000.00	592.17%	
Total Revenue:							
	3,879,913.43	3,719,936.56	3,631,535.00	4,095,410.00	463,875.00	12.77%	
Expense							
SubAccount: 510 - SALARIES & WAGES							
Budget Code							
2023-2024							
Description							
DIRECTOR							
01-11-00-510001	83,212.82	81,354.28	85,581.00	89,006.00	3,425.00	4.00%	
Budget Detail							
Budget Code							
2023-2024							
Description							
Executive Director salary							
		0.00	0.00	89,006.00			
01-11-00-510002	57,034.90	65,823.26	68,539.00	71,628.00	3,089.00	4.51%	
Budget Detail							
Budget Code							
2023-2024							
Description							
SUPT OF REC PROGRAMS & FACI							
	52,746.59	53,009.11	56,167.00	58,952.00	2,785.00	4.96%	
01-11-00-510003							
Budget Detail							
Budget Code							
2023-2024							
Description							
SUPT salary							
		0.00	0.00	71,628.00			
01-11-00-510004	26,176.62	26,280.66	27,709.00	29,367.00	1,658.00	5.98%	
Budget Detail							
Budget Code							
2023-2024							
Description							
MANAGER REC FACILITY SERVI							
		0.00	0.00	29,367.00			
01-11-00-510005	31,803.26	31,915.65	33,129.00	34,955.00	1,826.00	5.51%	
Budget Detail							
Budget Code							
2023-2024							
Description							
SUPT OF PARKS SERVICES							
		0.00	0.00	34,955.00			
01-11-00-510006	0.00	0.00	0.00	0.00	0.00	0.00%	
Budget Detail							
Budget Code							
2023-2024							
Description							
SUPT salary							
		0.00	0.00	55,202.00	-913.00	-1.65%	
01-11-00-510007	53,199.94	54,172.44	55,202.00	54,289.00	-913.00	-1.65%	
Budget Detail							
Budget Code							
2023-2024							
Description							
OFFICE STAFF							
		0.00	0.00	24,854.00			
01-11-00-510008				29,435.00			
Budget Detail							
Budget Code							
2023-2024							
Description							
Customer Service Coordinator							
		0.00	0.00	29,435.00			
01-11-00-510009							
Budget Detail							
Budget Code							
2023-2024							
Description							
Executive Asst/Office Manager							

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
01-11-00-510008 Budget Detail Budget Code 2023-2024	96.00	19,032.64	25,928.00	36,400.00	36,400.00	10,472.00	40.39%
CLERICAL-PART TIME							
Description	Units	Price	Amount				
Business Services Assistant (28hrs x 50 wks)	1,400.00	26.00	36,400.00				
01-11-00-510015 Budget Detail Budget Code 2023-2024	13,781.16	13,729.48	14,413.00	15,207.00	15,207.00	794.00	5.51%
PUBLIC RELATIONS COORDINAT							
Description	Units	Price	Amount				
Marketing Manager	0.00	0.00	15,207.00				
01-11-00-510018 Budget Detail Budget Code 2023-2024	59,706.00	59,454.88	63,692.00	69,116.00	69,116.00	5,424.00	8.52%
ACCOUNTANTS							
Description	Units	Price	Amount				
Payables Accountant	0.00	0.00	24,258.00				
Payroll Accountant	0.00	0.00	30,319.00				
Receivables Accountant	0.00	0.00	14,539.00				
01-11-00-510041 Budget Detail Budget Code 2023-2024	87,244.52	89,448.47	71,012.00	71,695.00	71,695.00	683.00	0.96%
MANAGER OF PARK PLANNING							
Description	Units	Price	Amount				
Manager Park Planning & Development	0.00	0.00	71,695.00				
01-11-00-510044 Budget Detail Budget Code 2023-2024	52,693.94	54,266.58	54,179.00	55,761.00	55,761.00	1,582.00	2.92%
FACILITY RENTAL/FOOD/BEVERA							
Description	Units	Price	Amount				
Facility Rental, Food, & Beverage Supervisor	0.00	0.00	55,761.00				
01-11-00-510054 Budget Detail Budget Code 2023-2024	0.00	0.00	21,500.00	21,500.00	21,500.00	0.00	0.00%
SAFETY/1ST AID TRAINING							
Description	Units	Price	Amount				
PT Admin Human Resources Coordinator	0.00	0.00	21,500.00				
01-11-00-510070 Budget Detail Budget Code 2023-2024	60,126.55	59,072.87	59,346.00	62,891.00	62,891.00	3,545.00	5.97%
HUMAN RESOURCE MANAGER							
Description	Units	Price	Amount				
Human Resource Manager	0.00	0.00	62,891.00				
01-11-00-510405 01-11-00-510450	183,748.96	210,005.96	299,134.00	324,652.00	324,652.00	25,518.00	8.53%
FICA/MEDICARE							
AWARDS	160.00	300.00	300.00	300.00	300.00	0.00	0.00%

Proposed 2023-2024 Budget

Account Number	Budget Notes	Subject	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
						2022-2023	2023-2024	2022-2023	2023-2024	
		High Five Program	High Five awards to staff.	761,731.26	817,866.28	935,831.00	995,719.00	59,888.00	6.40%	
Total SubAccount: 510 - SALARIES & WAGES:										
		SubAccount: 520 - CONTRACTUAL SERVICES								
		01-11-00-520206								
		ELECTRICITY								
Budget Code	Description	Units	Price	Amount						
2023-2024	ADMINISTRATION BLDG.	1.00	7,100.00	7,100.00						
2023-2024	BAND SHELL	1.00	325.00	325.00						
2023-2024	BEALS PROPERTY	1.00	2,000.00	2,000.00						
2023-2024	CHRIST FARM	1.00	300.00	300.00						
2023-2024	GLC	1.00	8,200.00	8,200.00						
2023-2024	GRAND OAKS	1.00	2,700.00	2,700.00						
2023-2024	MAIN BEACH	1.00	6,100.00	6,100.00						
2023-2024	PALMER HOUSE	1.00	100.00	100.00						
2023-2024	POLICE HEADQUARTERS	1.00	950.00	950.00						
2023-2024	PUMP ELECTRIC	1.00	150.00	150.00						
2023-2024	SHAMROCK HILLS	1.00	825.00	825.00						
2023-2024	SPOERL	1.00	900.00	900.00						
2023-2024	STERNE'S WOODS	1.00	825.00	825.00						
2023-2024	V.A.	1.00	5,200.00	5,200.00						
2023-2024	WEST BEACH	1.00	1,475.00	1,475.00						
2023-2024	WOODS CREEK	1.00	850.00	850.00						
HEAT				11,556.23	12,408.49	14,500.00	20,000.00	5,500.00	37.93%	
Budget Code	Description	Units	Price	Amount						
2023-2024	ADMINISTRATION OFFICE	1.00	2,000.00	2,000.00						
2023-2024	GARAGE	1.00	3,000.00	3,000.00						
2023-2024	GRAND OAKS	1.00	2,000.00	2,000.00						
2023-2024	MAIN BEACH	1.00	3,500.00	3,500.00						
2023-2024	MISC FEES DUE TO PRICE INCREASE	1.00	3,000.00	3,000.00						
2023-2024	OAKWOODS LODGE	1.00	600.00	600.00						
2023-2024	PALMER HOUSE	1.00	800.00	800.00						
2023-2024	POLICE HEADQUARTERS	1.00	600.00	600.00						
2023-2024	ROTARY BUILDING	1.00	900.00	900.00						
2023-2024	SHAMROCK HILLS	1.00	800.00	800.00						
2023-2024	SPOERL	1.00	700.00	700.00						

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
WEST BEACH		1.00	1,500.00				
WOODS CREEK		1.00	600.00				
WATER/SEWER	18,552.73	24,614.71		27,000.00	33,000.00	6,000.00	22.22%
Budget Detail							
Budget Code			Units	Price	Amount		
2023-2024		1.00	1.00	600.00	600.00		
2023-2024		1.00	1.00	50.00	50.00		
2023-2024		1.00	1.00	700.00	700.00		
2023-2024		1.00	1.00	2,600.00	2,600.00		
2023-2024		1.00	1.00	2,100.00	2,100.00		
2023-2024		1.00	1.00	1,000.00	1,000.00		
2023-2024		1.00	1.00	150.00	150.00		
2023-2024		1.00	1.00	300.00	300.00		
2023-2024		1.00	1.00	600.00	600.00		
2023-2024		1.00	1.00	275.00	275.00		
2023-2024		1.00	1.00	100.00	100.00		
2023-2024		1.00	1.00	250.00	250.00		
2023-2024		1.00	1.00	10,500.00	10,500.00		
2023-2024		1.00	1.00	275.00	275.00		
2023-2024		1.00	1.00	13,500.00	13,500.00		
COMMUNICATION	36,561.76	41,069.46			45,000.00	0.00	0.00%
Budget Detail							
Budget Code			Units	Price	Amount		
2023-2024		1.00	1.00	3,900.00	3,900.00		
2023-2024		1.00	1.00	850.00	850.00		
2023-2024		1.00	1.00	18,200.00	18,200.00		
2023-2024		0.00	0.00	0.00	3,000.00		
2023-2024		1.00	1.00	1,020.00	1,020.00		
2023-2024		1.00	1.00	1,620.00	1,620.00		
2023-2024		1.00	1.00	2,340.00	2,340.00		
2023-2024		1.00	1.00	1,076.00	1,076.00		
2023-2024		1.00	1.00	1,600.00	1,600.00		
2023-2024		1.00	1.00	700.00	700.00		
2023-2024		1.00	1.00	1,344.00	1,344.00		
2023-2024		1.00	1.00	700.00	700.00		
2023-2024		1.00	1.00	6,600.00	6,600.00		
2023-2024		1.00	1.00	1,050.00	1,050.00		

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Units	Price	Parent Budget		Comparison 1 Budget to Parent Budget		%
						2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024	WOODSCREEK PARK - COMCAST		1.00	1,000.00						
	PROFESSIONAL SERVICES	3,761.88	49,403.36			81,000.00	31,000.00	-50,000.00		-61.73%
<u>01-11-00-520212</u>	Budget Detail									
2023-2024	Board Retreat facilitator		1.00	5,000.00						
2023-2024	Continuing Disclosure - debt service		0.00	0.00						
2023-2024	Miscellaneous		0.00	0.00						
2023-2024	Park Police review consultant		1.00	20,000.00						
2023-2024	Records disposal		0.00	0.00						
	COMPUTER/SOFTWARE EXPENS	26,797.37	30,469.51			93,634.00	84,097.00	-9,537.00		-10.19%
<u>01-11-00-520213</u>	Budget Detail									
2023-2024	Antivirus software		0.00	0.00						
2023-2024	Applitrack software and Incode interface		0.00	0.00						
2023-2024	CAD software bundle		0.00	0.00						
2023-2024	Cloud backup		0.00	0.00						
2023-2024	Executime time, attendance		0.00	0.00						
2023-2024	Frontline Technologies - Applitrack		0.00	0.00						
2023-2024	Incode maintenance		0.00	963.00						
2023-2024	Microsoft/Office 365 consultant		0.00	0.00						
2023-2024	Miscellaneous		0.00	0.00						
2023-2024	Productive Parks software		0.00	0.00						
2023-2024	RecTrac service/maint agreement		0.00	0.00						
2023-2024	Spam filter/security certificates		0.00	0.00						
2023-2024	TimePro		0.00	1,900.00						
2023-2024	Tyler Technologies - Applicant Tracking System		0.00	0.00						
	MAINTENANCE AGREEMENTS	9,506.02	7,425.60			9,125.00	9,125.00	0.00		0.00%
<u>01-11-00-520215</u>	Budget Detail									
2023-2024	Admin-Shamrock printers/copiers (Integra)		0.00	0.00						
2023-2024	REACT		0.00	0.00						
	OFFICE EQUIPMENT LEASE	1,928.83	600.01			3,633.00	2,440.50	-1,192.50		-32.82%
<u>01-11-00-520216</u>	Budget Detail									
2023-2024	GREAT AMERICA LEASING		0.00	0.00						
2023-2024	PITNEY BOWES MAIL MACHINE		0.00	0.00						

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	1,890.29	Total Activity	1,107.18	2022-2023	2023-2024	2022-2023	2023-2024	
				Units	Price	Amount	Increase / (Decrease)			
SECURITY SYSTEM										
Budget Detail										
Budget Code										
2023-2024	Admin		0.00	0.00		350.00				
2023-2024	Main Beach		0.00	0.00		500.00				
2023-2024	Miscellaneous repairs		0.00	0.00		950.00				
2023-2024	Police		0.00	0.00		400.00				
2023-2024	Shamrock		0.00	0.00		300.00				
01-11-00-520220	LEGAL FEES	10,376.43		22,577.30		30,000.00	30,000.00	0.00	0.00	0.00%
Budget Detail										
Budget Code										
2023-2024	Allocation 75% of budget		0.00	0.00		30,000.00				
01-11-00-520222	SUBSCRIPTIONS	406.94		847.47		435.00	300.00	-135.00		-31.03%
Budget Detail										
Budget Code										
2023-2024	Adobe		0.00	0.00		25.00				
2023-2024	Amazon Business annual subscription		0.00	0.00		60.00				
2023-2024	NW Herald annual online newspaper subscript		0.00	0.00		75.00				
2023-2024	Zoom subscription		0.00	0.00		140.00				
01-11-00-520223	DUES	7,916.86		9,516.88		10,850.00	10,801.00	-49.00		-0.45%
Budget Detail										
Budget Code										
2023-2024	ASLA		0.00	0.00		600.00				
2023-2024	CL CHAMBER		0.00	0.00		338.00				
2023-2024	CL CHAMBER AMBASSADOR		0.00	0.00		50.00				
2023-2024	CL HISTORICAL SOCIETY		0.00	0.00		100.00				
2023-2024	DOWNTOWN CL		0.00	0.00		150.00				
2023-2024	FOX RIVER ECO		0.00	0.00		150.00				
2023-2024	GFOA/IGFOA		0.00	0.00		500.00				
2023-2024	GMIIS		0.00	0.00		700.00				
2023-2024	HR SOURCE/MGMT ASSN		0.00	0.00		1,000.00				
2023-2024	IAPD		0.00	0.00		3,650.00				
2023-2024	IPRA		0.00	0.00		2,200.00				
2023-2024	MISCELLANEOUS		0.00	0.00		300.00				
2023-2024	NRPA		0.00	0.00		813.00				
2023-2024	SHRM & STATELINE SHRM		0.00	0.00		250.00				
01-11-00-520225	EDUCATION/SEMINARS	1,257.60		2,181.75		2,500.00	2,500.00	0.00		0.00%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Total Activity	Units	Price	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	ALL STAFF MEETING SPEAKER			0.00	0.00		1,500.00			
2023-2024	MISC. TRAININGS			0.00	0.00		1,000.00			
01-11-00-520228	PROSECUTION	6,127.50	6,593.75	6.95	950.00		5,000.00	7,000.00	2,000.00	40.00%
01-11-00-520250	MISCELLANEOUS	1,789.00	2,562.25	2.56	1,000.00		1,750.00	1,750.00	0.00	0.00%
Budget Detail										
Budget Code										
2023-2024	CRIMINAL BACKGROUND CHECKS			0.00	0.00		1,250.00			
2023-2024	MISCELLANEOUS			0.00	0.00		500.00			
01-11-00-520255	MISCELLANEOUS BANK CHARGE	2,624.16	4,349.78	4.35	1,000.00		18,000.00	13,000.00	-5,000.00	-27.78%
01-11-00-520265	IT SERVICE	10,800.00	19,796.00	19.79	1,900.00		20,000.00	27,500.00	7,500.00	37.50%
Budget Detail										
Budget Code										
2023-2024	Cloud backup (REACT)			0.00	0.00		1,800.00			
2023-2024	Microsoft Office 365 (REACT)			0.00	0.00		5,700.00			
2023-2024	React IT Services			0.00	0.00		20,000.00			
01-11-00-52033Z	UNEMPLOYMENT BENEFITS	3,388.50	-1,897.62	-1.89	500.00		3,500.00	3,500.00	0.00	0.00%
Budget Detail										
Budget Code										
2023-2024	Unemployment			0.00	0.00		3,500.00			
01-11-00-520355	SPECIAL EVENT INSURANCE	0.00	4,650.00	4.65	1,000.00		5,000.00	5,000.00	0.00	0.00%
Budget Notes										
Budget Code										
2023-2024	Subject Description This is an in/out with 01-11-00-440355.									
01-11-00-520554	OFFICE EQUIPMENT REPAIRS	6.95	0.00	6.95	0.00		200.00	1,000.00	800.00	400.00%
Budget Detail										
Budget Code										
2023-2024	Repair drop box lock			0.00	0.00		1,000.00			
01-11-00-520574	POSTAGE	1,282.41	2,007.07	2.00	1,600.00		3,000.00	2,750.00	-250.00	-8.33%
Budget Detail										
Budget Code										
2023-2024	POSTAGE			0.00	0.00		2,750.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		188,290.29	274,633.01	274.63	1,000.00		414,627.00	370,263.50	-44,363.50	-10.70%

Proposed 2023-2024 Budget

Account Number	SubAccount: 530 - COMMODITIES	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					2022-2023	2022-2023	2023-2024	2023-2024		
<u>01-11-00-530250</u>	MISCELLANEOUS		362.50	1,182.50	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%
Budget Detail		Description		Units	Price	Amount				
		Job posting fees		0.00	0.00	2,000.00				
		Unclaimed property		0.00	0.00	500.00				
<u>01-11-00-530318</u>	SAFETY EQUIPMENT		3,505.77	1,947.26	9,232.00	5,125.00	9,232.00	-4,107.00	-44.49%	
Budget Detail		Description		Units	Price	Amount				
		1 replacement ZOLL AED		0.00	0.00	1,375.00				
		AED batteries		0.00	0.00	250.00				
		CPR/AED Medic First Aid Certification training		0.00	0.00	2,000.00				
		Replace Zoll AED Adult Pads		0.00	0.00	1,000.00				
		Replace Zoll AED Pediatric Pads		0.00	0.00	500.00				
<u>01-11-00-530365</u>	ADVERTISING		0.00	100.00	300.00	300.00	300.00	0.00	0.00%	
Budget Detail		Description		Units	Price	Amount				
		Employment ads		0.00	0.00	150.00				
		Sponsorship		0.00	0.00	150.00				
<u>01-11-00-530366</u>	LEGAL ADS		955.38	1,909.42	1,000.00	2,500.00	1,000.00	1,500.00	150.00%	
<u>01-11-00-530395</u>	PRINTING		738.68	929.28	3,500.00	2,000.00	3,500.00	-1,500.00	-42.86%	
Budget Detail		Description		Units	Price	Amount				
		NAME BADGES		0.00	0.00	250.00				
		STATIONARY - ENVELOPES - BUSINESS CARDS - T		0.00	0.00	1,750.00				
<u>01-11-00-530425</u>	COFFEE		1,463.54	1,227.96	1,500.00	1,500.00	1,500.00	0.00	0.00%	
Budget Detail		Description		Units	Price	Amount				
		COFFEE AND SUPPLIES ADMIN		1.00	1,500.00	1,500.00				
<u>01-11-00-530550</u>	RESOURCE MATERIALS		73.00	0.00	275.00	275.00	275.00	0.00	0.00%	
Budget Detail		Description		Units	Price	Amount				
		FEDERAL & IL STATE LABOR POSTERS		0.00	0.00	275.00				
<u>01-11-00-530551</u>	BLUEPRINTS		176.36	470.44	500.00	1,000.00	500.00	500.00	100.00%	
<u>01-11-00-530552</u>	DRAFTING SUPPLIES		43.03	45.87	200.00	200.00	200.00	0.00	0.00%	

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
01-11-00-530553 Budget Detail Budget Code 2023-2024 2023-2024	10,538.76	11,576.37	12,750.00	13,500.00	750.00	5.88%	
OFFICE SUPPLIES							
Description	Units	Price	Amount				
OFFICE SUPPLIES INK/TONER AND COPY PAPER	1.00	12,750.00	12,750.00				
USA FLAGS, CLPD FLAGS FOR FACILITIES	1.00	750.00	750.00				
01-11-00-530560 Budget Detail Budget Code 2023-2024	355.00	565.63	1,750.00	2,000.00	250.00	14.29%	
OFFICE EQUIPMENT							
Description	Units	Price	Amount				
Miscellaneous	0.00	0.00	2,000.00				
01-11-00-530563 Budget Detail Budget Code 2023-2024 2023-2024 2023-2024	5,568.16	6,522.64	43,000.00	33,500.00	-9,500.00	-22.09%	
COMPUTERS							
Description	Units	Price	Amount				
Computer replacements	1.00	20,000.00	20,000.00				
Miscellaneous computer supplies	1.00	3,500.00	3,500.00				
Parks computers (4)	0.00	0.00	5,000.00				
POS system for bar-TOAST	2.00	2,500.00	5,000.00				
01-11-00-530694 SubAccount: 530 - COMMODITIES:	0.00	1,873.98	2,300.00	2,300.00	0.00	0.00%	
UNIFORMS							
Total SubAccount: 530 - COMMODITIES:	23,780.18	28,351.35	78,807.00	66,700.00	-12,107.00	-15.36%	
01-11-00-540507 SubAccount: 540 - INSURANCE	190,522.24	197,110.64	319,850.00	387,751.00	67,901.00	21.23%	
INSURANCE/HEALTH							
Description	Units	Price	Amount				
EAP	0.00	0.00	3,000.00				
HEALTH INSURANCE	0.00	0.00	318,835.00				
HSA CONTRIBUTION	0.00	0.00	37,700.00				
PROPOSED FT RISK MANAGER - FAMILY PPO D	0.00	0.00	1,545.00				
PROPOSED FT RISK MANAGER - FAMILY PPO IV	0.00	0.00	26,671.00				
Total SubAccount: 540 - INSURANCE:	190,522.24	197,110.64	319,850.00	387,751.00	67,901.00	21.23%	
01-11-00-570014 SubAccount: 570 - OTHER EXPENSES	4,051.36	4,306.94	4,800.00	4,800.00	0.00	0.00%	
REAL ESTATE TAXES							
Description	Units	Price	Amount				
Sunset Meadows property tax	0.00	0.00	4,800.00				
01-11-00-570028 SubAccount: 570 - OTHER EXPENSES	1,190.50	8,537.62	30,400.00	6,000.00	-24,400.00	-80.26%	
FURNITURE/FIXTURES							

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
		Total Activity	Units	Price	Total Activity	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	Aquatic Office-Main Room desk, chairs		1.00	6,000.00						
<u>01-11-00-570040</u>	COMMUNICATION EQUIPMENT	0.00		10.04		600.00	600.00	0.00	0.00%	
Budget Detail										
Budget Code										
2023-2024	REPLACEMENT CELL PHONES		0.00	0.00						
<u>01-11-00-570250</u>	MISCELLANEOUS	1,496.47	3,176.40			8,575.00	8,575.00	0.00	0.00%	
Budget Detail										
Budget Code										
2023-2024	ALL STAFF MTG REFRESHMENTS		0.00	0.00						
2023-2024	COUNTRYSIDE FLORAL FUNERAL ARRANGEME		0.00	0.00						
2023-2024	EE SERVICE RECOGNITION AWARDS		0.00	0.00						
2023-2024	EMPLOYEE STAFF ID LANYARDS		0.00	0.00						
2023-2024	EMPLOYEE STAFF ID SUPPLIES		0.00	0.00						
2023-2024	HEALTH WELLNESS COMMITTEE		0.00	0.00						
2023-2024	HIGH FIVE WINNER LUNCHEON		0.00	0.00						
2023-2024	MISC STAFF MEETINGS		0.00	0.00						
2023-2024	QUARTERLY STAFF MEETINGS		0.00	0.00						
2023-2024	SAFETY AWARDS		0.00	0.00						
2023-2024	STAFF & BOARD HOLIDAY PARTY		0.00	0.00						
<u>01-11-00-570676</u>	MEETINGS/CONFERENCES	894.96	7,944.16			27,425.00	30,420.00	2,995.00	10.92%	
Budget Detail										
Budget Code										
2023-2024	ASLA Conference		0.00	0.00						
2023-2024	Field Maintenance seminar/lodging/perdiem-t		1.00	2,000.00						
2023-2024	IAPD Legal Symposium \$225 x 3		3.00	225.00						
2023-2024	IAPD Legislative Conference		0.00	0.00						
2023-2024	IAPD/IPRA Conf; GFOA Conf-Lodging/Per Diem		0.00	0.00						
2023-2024	Miscellaneous		0.00	0.00						
2023-2024	NISRA/Chamber golf: N \$1100/C \$600		0.00	0.00						
2023-2024	NRPA Conf reg/lodging/perdiem - 2 Board, 2 S		0.00	0.00						
2023-2024	Tyler Connect		0.00	0.00						
<u>01-11-00-570677</u>	TRAVELING EXPENSE	2,062.50	3,658.94			4,700.00	5,200.00	500.00	10.64%	
Budget Detail										
Budget Code										
2023-2024	Airfare NRPA 5 people x \$500		0.00	0.00						

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
ASLA travel	0.00	0.00	500.00				
Mileage reimbursement	0.00	0.00	2,200.00				
OPERATING TRANSFER OUT	45,880.00	749,370.00	1,046,475.00	1,732,882.00	686,407.00		65.59%
Budget Detail							
Budget Code			Amount				
2023-2024			0.00				
2023-2024			132,882.00				
2023-2024			1,600,000.00				
CASH OVER/SHORT	-5.00	21.50	0.00	0.00	0.00		0.00%
Total SubAccount: 570 - OTHER EXPENSES:	55,570.79	777,025.60	1,122,975.00	1,788,477.00	665,502.00		59.26%
SubAccount: 590 - BOND & DEBT SERVICES							
BOND INTEREST	17,600.00	10,600.00	5,500.00	2,800.00	-2,700.00		-49.09%
Budget Detail							
Budget Code			Amount				
2023-2024			2,800.00				
BOND PRINCIPAL	350,000.00	255,000.00	135,000.00	140,000.00	5,000.00		3.70%
Budget Detail							
Budget Code			Amount				
2023-2024			140,000.00				
Total SubAccount: 590 - BOND & DEBT SERVICES:	367,600.00	265,600.00	140,500.00	142,800.00	2,300.00		1.64%
Total Expense:	1,587,494.76	2,360,586.88	3,012,590.00	3,751,710.50	739,120.50		24.53%
Total Center: 11 - ADMINISTRATION:	2,292,418.67	1,359,349.68	618,945.00	343,699.50	-275,245.50		-44.47%
Center: 12 - PARK MAINTENANCE							
Revenue							
SubAccount: 440 - OPERATIONS INCOME							
GRANTS	2,599.36	3,796.33	0.00	15,000.00	15,000.00		0.00%
Budget Detail							
Budget Code			Amount				
2023-2024			-15,000.00				
Tree Grant reimbursement - 01-12-00-520221	0.00	5.00	1,000.00	0.00	-1,000.00		-100.00%
REIMBURSEMENT	12,275.00	14,859.00	13,000.00	13,000.00	0.00		0.00%
MEMORIALS	0.00	20.00	200.00	200.00	0.00		0.00%
RECYCLING INCOME	332.50	247.50	500.00	500.00	0.00		0.00%
FIELD RENTAL							

Proposed 2023-2024 Budget

Account Number	Budget Notes	Budget Code	2020-2021 Total Activity	2021-2022 Total Activity	Description	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
						2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024			7,760.00	17,115.00	PICNIC SHELTER RENTAL	17,620.00	19,400.00	1,780.00	10.10%	
					Description					
					This account represents the rentals for Knaak and Ladd parks.					
					Description	Units	Price	Amount		
					Jaycee	57.00	-150.00	-8,550.00		
					Rotary	35.00	-150.00	-5,250.00		
					Sternes	1.00	-500.00	-500.00		
					Woods creek	34.00	-150.00	-5,100.00		
			0.00	195.00	RENTAL OF FACILITIES			0.00	0.00	0.00%
			15,537.00	15,556.00	FIELD MAINTENANCE REIMBURS			30,005.00	32,040.00	2,035.00
					Description					
					3,000 * \$8 R					
					670 * \$12 NR					
			22,897.51	722.00	EQUIPMENT DISPOSAL			5,000.00	5,000.00	0.00
			61,401.37	52,515.83	Total SubAccount: 440 - OPERATIONS INCOME:			67,325.00	85,140.00	17,815.00
			61,401.37	52,515.83	Total Revenue:			67,325.00	85,140.00	17,815.00
					Expense					
					SubAccount: 510 - SALARIES & WAGES					
			31,803.26	31,915.65	SUPT OF PARKS SERVICES			33,129.00	34,955.00	1,826.00
					Description	Units	Price	Amount		
					Supt salary	0.00	0.00	34,955.00		
			75,409.79	57,651.62	PARK SUPERVISOR			53,291.00	53,608.00	317.00
					Description	Units	Price	Amount		
					Parks Maintenance Supervisor	0.00	0.00	53,608.00		
			50,882.84	51,699.00	GROUND'S SUPERVISOR			58,633.00	58,349.00	-284.00
					Description	Units	Price	Amount		
					Grounds Supervisor	0.00	0.00	58,349.00		
			447,933.77	448,668.21	MAINTENANCE STAFF			520,270.00	568,739.00	48,469.00

Proposed 2023-2024 Budget

Account Number	Budget Detail	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
			Total Activity	Total Activity	Units	Price	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
		Crew Leader Mechanic		0.00	0.00	30,922.00					
		Field Maintenance Specialist-Claire-3 months		1.00	11,952.00	11,952.00					
		Ground Crew Leader		0.00	0.00	24,357.00					
		Irrigation/Turf Crew Leader		0.00	0.00	26,011.00					
		Laborer proposed (3)		0.00	0.00	69,414.00					
		Laborer.a.1		0.00	0.00	20,147.00					
		Laborer.a.2		0.00	0.00	20,147.00					
		Laborer.a.3		0.00	0.00	20,147.00					
		Laborer.b.1		0.00	0.00	21,249.00					
		Laborer.b.2		0.00	0.00	21,249.00					
		Laborer.b.3		0.00	0.00	21,249.00					
		Laborer.c		0.00	0.00	23,615.00					
		Landscape Crew Leader		0.00	0.00	34,241.00					
		Lippold Mowing Specialist		0.00	0.00	24,960.00					
		Maintenance Specialist		0.00	0.00	25,714.00					
		Maintenance Specialist HVAC/Electric		0.00	0.00	29,947.00					
		Maintenance Specialist Playgrounds		0.00	0.00	28,990.00					
		Mowing Crew Leader		0.00	0.00	26,976.00					
		Park Projects Crew Leader		0.00	0.00	35,085.00					
		Parks Services Admin Asst		0.00	0.00	23,371.00					
		Risk Manager Technician		0.00	0.00	28,996.00					
		MANAGER OF NATURAL RESOUF	18,118.92	18,453.66		87,070.00	89,918.00	2,848.00	3.27%		
		Facility Manager Interpretive Services		0.00	0.00	20,836.00					
		Manager of Natural Resources		0.00	0.00	69,082.00					
		PART TIME MAINTENANCE	19,207.13	39,601.41		105,000.00	105,000.00	0.00	0.00%		
		BUILDING CUSTODIAN	34,049.03	30,143.87		53,488.00	53,803.00	315.00	0.59%		
		Building Custodians		0.00	0.00	53,803.00					
		UNIFORM REIMBURSEMENT	1,269.34	1,410.28		2,000.00	3,000.00	1,000.00	50.00%		
		Total SubAccount: 510 - SALARIES & WAGES:	678,674.08	679,543.70		912,881.00	967,372.00	54,491.00	5.97%		

Proposed 2023-2024 Budget

Account Number	SubAccount: 520 - CONTRACTUAL SERVICES	BUILDING/WOODSCREEK	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget		Comparison 1 to Parent Budget %
						2023-2024	Increase / (Decrease)	
			1,613.01	1,225.04	2,000.00	30,000.00	28,000.00	1,400.00%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2023-2024		AC Unit	0.00	0.00	5,000.00			
2023-2024		Insulation	0.00	0.00	3,000.00			
2023-2024		Miscellaneous	0.00	0.00	2,000.00			
2023-2024		New doors (6)	0.00	0.00	20,000.00			
		BUILDING/BONCOSKY	3,552.57		2,640.00	6,140.00	3,500.00	132.58%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2023-2024		Anderson Pest Control	12.00	45.00	540.00			
2023-2024		Miscellaneous	1.00	1,000.00	1,000.00			
2023-2024		Miscellaneous maintenance	0.00	0.00	2,000.00			
2023-2024		Super Artic beverage cart	1.00	2,000.00	2,000.00			
2023-2024		Walter Alarm	1.00	600.00	600.00			
		BUILDING/MAIN BEACH	31,516.82		23,300.00	47,300.00	24,000.00	103.00%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2023-2024		Large clock outside	0.00	0.00	1,000.00			
2023-2024		Miscellaneous maintenance	0.00	0.00	10,000.00			
2023-2024		New doors (7)	0.00	0.00	28,000.00			
2023-2024		Pavilion paint	1.00	7,500.00	7,500.00			
2023-2024		PM service Hoshizaki ice machine	1.00	800.00	800.00			
		BUILDING/GARAGE	24,125.66		79,500.00	11,500.00	-68,000.00	-85.53%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2023-2024		Misc Maintenance	0.00	0.00	10,000.00			
2023-2024		Pumping out pits	0.00	0.00	1,500.00			
		BUILDING/WEST	14,490.18		11,700.00	7,500.00	-4,200.00	-35.90%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2023-2024		Collages	1.00	2,500.00	2,500.00			
2023-2024		Misc Maintenance	0.00	0.00	5,000.00			
		BUILDING/V. A.	3,043.83		108,000.00	20,000.00	-88,000.00	-81.48%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
		Units	Price	Units	Price	Amount	Amount	Amount	Amount	
Budget Detail										
Budget Code										
2023-2024	Misc Maintenance	0.00	0.00	0.00	0.00	2,000.00				
2023-2024	Repp field (flagpole, shed)	1.00	18,000.00	1.00	18,000.00	18,000.00				
<u>01-12-00-520156</u>	BUILDINGS/FARM	3,965.46		11,284.99		59,600.00	8,700.00		-50,900.00	-85.40%
Budget Detail										
Budget Code										
2023-2024	Barlina - Paint offices, bathrooms and library	1.00	5,000.00	1.00	5,000.00	5,000.00				
2023-2024	Misc Maintenance	0.00	0.00	0.00	0.00	3,000.00				
2023-2024	Way signs	1.00	700.00	1.00	700.00	700.00				
<u>01-12-00-520157</u>	BUILDING/NATURE CENTER	26,584.60		30,495.77		8,500.00	10,000.00		1,500.00	17.65%
Budget Detail										
Budget Code										
2023-2024	Misc Maintenance	0.00	0.00	0.00	0.00	10,000.00				
<u>01-12-00-520158</u>	BUILDING/SPOERL	12,301.63		6,139.64		34,700.00	14,000.00		-20,700.00	-59.65%
Budget Detail										
Budget Code										
2023-2024	Insulate attic	0.00	0.00	0.00	0.00	3,000.00				
2023-2024	Misc Maintenance	0.00	0.00	0.00	0.00	3,000.00				
2023-2024	New doors (2)	0.00	0.00	0.00	0.00	8,000.00				
<u>01-12-00-520159</u>	BUILDING/ADMINISTRATIVE CEN	8,280.43		20,798.27		12,000.00	50,000.00		38,000.00	316.67%
Budget Detail										
Budget Code										
2023-2024	Admin Front Desk / restroom remodel	0.00	0.00	0.00	0.00	40,000.00				
2023-2024	Misc maintenance	0.00	0.00	0.00	0.00	10,000.00				
<u>01-12-00-520160</u>	BUILDING/ROTARY	4,916.99		60,468.38		42,950.00	9,000.00		-33,950.00	-79.05%
Budget Detail										
Budget Code										
2023-2024	Main floor-chair rail along wall	1.00	5,000.00	1.00	5,000.00	5,000.00				
2023-2024	Misc Maintenance	0.00	0.00	0.00	0.00	3,000.00				
2023-2024	Sound system upgrades	1.00	1,000.00	1.00	1,000.00	1,000.00				
<u>01-12-00-520161</u>	BUILDING/BEAL'S	1,722.11		1,298.89		10,000.00	9,000.00		-1,000.00	-10.00%
Budget Detail										
Budget Code										
2023-2024	Front door	0.00	0.00	0.00	0.00	3,000.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Misc Maintenance		0.00	6,000.00				
BUILDING/CHRIST	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
Description		Units	Price	Amount			
Misc Maintenance		0.00	0.00	1,000.00			
BUILDING/GRAND OAKS	13,111.38	12,144.05		16,400.00	20,500.00	4,100.00	25.00%
Description		Units	Price	Amount			
Collages		1.00	2,500.00	2,500.00			
Front doors		0.00	0.00	12,000.00			
Misc Maintenance		0.00	0.00	6,000.00			
BUILDING/COLONEL PALMER HC	934.81	1,044.82		12,000.00	2,000.00	-10,000.00	-83.33%
Description		Units	Price	Amount			
Misc maintenance		0.00	0.00	2,000.00			
BUILDING/POLICE HEADQUARTE	978.38	183.82		2,000.00	5,000.00	3,000.00	150.00%
Description		Units	Price	Amount			
Insulation		0.00	0.00	3,000.00			
Misc Maintenance		0.00	0.00	2,000.00			
GARBAGE DISPOSAL	20,065.03	20,855.63		15,000.00	30,000.00	15,000.00	100.00%
Subject		Description					
2023-2024 Budget		Increased budget to include fuel expenses included on garbage invoices.					
Description		Units	Price	Amount			
Garbage waste hauling		0.00	0.00	30,000.00			
COMMUNICATION	8,202.28	11,355.41		16,500.00	16,500.00	0.00	0.00%
Description		Units	Price	Amount			
Cellular phone service Park Services		0.00	0.00	15,000.00			
GIS software		0.00	0.00	1,500.00			
CONTRACTUAL MOWING	0.00	0.00		37,000.00	60,000.00	23,000.00	62.16%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail Budget Code 2023-2024	Contractual mowing smaller parks		0.00	0.00	60,000.00					
01-12-00-520221	TREE CARE	58,845.00	103,172.78			100,000.00	125,000.00		25,000.00	25.00%
Budget Detail Budget Code 2023-2024	Beals willow trees		0.00	0.00	20,000.00					
Budget Code 2023-2024	North parks		0.00	0.00	25,000.00					
Budget Code 2023-2024	South parks		0.00	0.00	25,000.00					
Budget Code 2023-2024	Tree Grant		0.00	0.00	35,000.00					
Budget Code 2023-2024	VA oaks pruning		0.00	0.00	20,000.00					
01-12-00-520224	EQUIPMENT RENTAL	3,737.55	5,521.99			7,500.00	7,500.00		0.00	0.00%
Budget Detail Budget Code 2023-2024	Grounds		0.00	0.00	3,500.00					
Budget Code 2023-2024	Maintenance		0.00	0.00	4,000.00					
01-12-00-520225	EDUCATION/SEMINARS	6,006.50	7,689.26			10,000.00	10,000.00		0.00	0.00%
Budget Detail Budget Code 2023-2024	Education and seminars		0.00	0.00	10,000.00					
01-12-00-520383	LIGHTING	0.00	1,239.93			6,000.00	6,000.00		0.00	0.00%
Budget Detail Budget Code 2023-2024	Misc Maintenance		0.00	0.00	6,000.00					
01-12-00-520660	VEHICLE/FLEET LEASE	0.00	0.00			100,000.00	160,000.00		60,000.00	60.00%
Budget Detail Budget Code 2023-2024	Enterprise Fleet Lease		0.00	0.00	160,000.00					
01-12-00-520673	EQUIPMENT REPAIRS	12,337.95	17,515.30			20,000.00	25,000.00		5,000.00	25.00%
Budget Detail Budget Code 2023-2024	Equipment repairs		0.00	0.00	25,000.00					
01-12-00-520675	MOWER REPAIRS	2,837.07	11,832.59			15,000.00	15,000.00		0.00	0.00%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		Increase / (Decrease)	%
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	Budget	to Parent Budget		
Budget Detail											
Budget Code											
2023-2024	Misc		0.00	0.00	15,000.00						
01-12-00-520691	TRUCK REPAIRS	38,296.03	25,843.73		50,000.00	40,000.00			-10,000.00		-20.00%
Budget Detail											
Budget Code											
2023-2024	Truck repairs		0.00	0.00	40,000.00						
01-12-00-520692	AUTO REPAIRS	117.09	355.37		1,000.00	1,000.00			0.00		0.00%
Budget Detail											
Budget Code											
2023-2024	Misc		0.00	0.00	1,000.00						
01-12-00-520693	RADIO REPAIRS	0.00	0.00	0.00	800.00	800.00			0.00		0.00%
Budget Detail											
Budget Code											
2023-2024	Misc		0.00	0.00	800.00						
01-12-00-520694	TRAFFIC SIGNAL MAINT.	2,065.36	2,156.04		2,500.00	2,500.00			0.00		0.00%
01-12-00-520695	LAKE CONSULTANT/IMPROVEMI	59,036.68	85,476.56		140,000.00	80,000.00			-60,000.00		-42.86%
Budget Detail											
Budget Code											
2023-2024	Invasive weed treatment		1.00	0.00	0.00				0.00		
2023-2024	Regular consultant preservation		0.00	0.00	80,000.00						
Total SubAccount: 520 - CONTRACTUAL SERVICES:		336,334.05	514,827.32		947,590.00	830,940.00			-116,650.00		-12.31%
SubAccount: 530 - COMMODITIES											
01-12-00-530107	LAND IMPROVEMENT MATERIAL	11,535.06	9,500.00		80,000.00	0.00			-80,000.00		-100.00%
01-12-00-530116	AUTO PARTS & REPAIRS	1,430.87	937.95		800.00	800.00			0.00		0.00%
Budget Detail											
Budget Code											
2023-2024	Auto misc parts		0.00	0.00	800.00						
01-12-00-530227	EXPENDABLE TOOL & SHOP SUP	7,197.06	12,276.73		15,000.00	15,000.00			0.00		0.00%
Budget Detail											
Budget Code											
2023-2024	Misc tools and supplies		0.00	0.00	15,000.00						
01-12-00-530228	MECHANIC TOOLS/SUPPLIES	1,934.04	4,211.30		15,000.00	10,000.00			-5,000.00		-33.33%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
		Units	Price	Units	Price	Amount	Amount	Amount	Amount	
Budget Detail Budget Code 2023-2024	Misc			0.00	0.00	10,000.00				
01-12-00-530260	GAS & DIESEL FUEL	49,130.81	76,060.56	76,060.56	0.00	80,000.00	80,000.00	80,000.00	0.00	0.00%
01-12-00-530317	LUBRICANTS & MOTOR OIL	1,402.84	3,576.70	3,576.70	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00%
Budget Detail Budget Code 2023-2024	Misc			0.00	0.00	5,000.00				
01-12-00-530318	SAFETY EQUIPMENT	16,173.81	13,924.25	13,924.25	0.00	18,000.00	8,000.00	-10,000.00	-55.56%	
Budget Detail Budget Code 2023-2024	Misc			0.00	0.00	8,000.00				
01-12-00-530335	STATE INSPECTION & LICENSING	1,096.69	1,437.20	1,437.20	0.00	1,000.00	2,000.00	1,000.00	100.00%	
01-12-00-530353	CUSTODIAL SUPPLIES	8,479.99	8,853.85	8,853.85	0.00	12,000.00	10,000.00	-2,000.00	-16.67%	
01-12-00-530354	BULB RECYCLING PROGRAM	92.80	200.51	200.51	0.00	1,000.00	500.00	-500.00	-50.00%	
01-12-00-530425	COFFEE	670.52	483.76	483.76	0.00	1,300.00	1,300.00	0.00	0.00%	
01-12-00-530553	OFFICE SUPPLIES	4,645.93	12,150.85	12,150.85	0.00	6,000.00	6,000.00	0.00	0.00%	
Budget Detail Budget Code 2023-2024	Misc			0.00	0.00	6,000.00				
01-12-00-530620	HOLIDAY DECORATIONS	0.00	1,687.03	1,687.03	0.00	3,400.00	5,000.00	1,600.00	47.06%	
Budget Detail Budget Code 2023-2024	Misc			0.00	0.00	3,400.00				
01-12-00-530625	SNOW & ICE CONTROL	24,274.22	12,384.93	12,384.93	0.00	12,000.00	12,000.00	0.00	0.00%	
01-12-00-530630	PARK SIGNAGE	9,661.18	11,013.35	11,013.35	0.00	10,000.00	10,000.00	0.00	0.00%	
01-12-00-530665	TIRES & TUBES	7,403.98	8,947.37	8,947.37	0.00	10,000.00	10,000.00	0.00	0.00%	
01-12-00-530667	ELECTRIC/LIGHTING SUPPLIES	3,396.28	6,575.44	6,575.44	0.00	2,000.00	2,000.00	0.00	0.00%	
Budget Detail Budget Code 2023-2024	Misc			0.00	0.00	2,000.00				
01-12-00-530668	PAINT SUPPLIES	2,591.48	3,023.54	3,023.54	0.00	5,000.00	5,000.00	0.00	0.00%	

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
SIGN MATERIALS	5,510.88	4,394.78	6,950.00	9,650.00	2,700.00	38.85%	
Description	Units	Price	Amount	Amount			
Emergency exit diagrams-frames and print	1.00	2,000.00	2,000.00				
Mission statement replacement	1.00	700.00	700.00				
New Lot Full signs for Main Beach (KR)	0.00	0.00	700.00				
TRC patio area sign	1.00	250.00	250.00				
Wood material for park signs	0.00	0.00	6,000.00				
PICNIC TABLE REPAIR MATERIAL	1,654.34	2,442.37	20,000.00	15,000.00	-5,000.00	-25.00%	
FASTENERS	1,244.04	997.98	2,500.00	2,500.00	0.00	0.00%	
EQUIPMENT REPAIR PARTS	11,585.48	6,261.43	10,000.00	10,000.00	0.00	0.00%	
BOAT EQUIPMENT/SERVICE/REP	767.44	1,764.40	2,000.00	2,000.00	0.00	0.00%	
MOWER REPAIR PARTS	6,574.23	6,237.51	15,000.00	10,000.00	-5,000.00	-33.33%	
TRUCK REPAIR PARTS	8,000.21	6,086.91	13,000.00	7,000.00	-6,000.00	-46.15%	
RADIOS/COMMUNICATION EQU	16.92	39.88	1,000.00	1,000.00	0.00	0.00%	
UNIFORMS	2,002.59	2,360.92	6,000.00	6,000.00	0.00	0.00%	
SEED/FERTILIZER	5,502.00	8,579.56	25,000.00	20,000.00	-5,000.00	-20.00%	
FERTILIZER/WEEED CONTROL	6,406.36	8,285.37	20,000.00	20,000.00	0.00	0.00%	
IRRIGATION REPAIRS	2,855.01	4,477.45	42,000.00	10,000.00	-32,000.00	-76.19%	
Description	Units	Price	Amount	Amount			
Misc	0.00	0.00	10,000.00				
Total SubAccount: 530 - COMMODITIES:	203,237.06	239,123.88	440,950.00	295,750.00	-145,200.00	-32.93%	
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
BUILDING/STERNES	277.37	94.42	12,500.00	1,000.00	-11,500.00	-92.00%	
Description	Units	Price	Amount	Amount			
Misc	0.00	0.00	1,000.00				
BUILDING/WOODSCREEK	392.34	1,624.86	1,000.00	2,000.00	1,000.00	100.00%	
Description	Units	Price	Amount	Amount			
Misc Maintenance	0.00	0.00	2,000.00				
BUILDING/MAIN BEACH	9,025.79	18,584.34	11,000.00	11,500.00	500.00	4.55%	
Description	Units	Price	Amount	Amount			
Misc Maintenance	0.00	0.00	10,000.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024		1.00	1,500.00				
Window graphics-beach side							
BUILDING/GARAGE	2,294.45	4,144.81	10,000.00	10,000.00	0.00	0.00%	
Budget Detail							
Budget Code			Amount				
2023-2024			10,000.00				
Misc Maintenance							
BUILDING/WEST	1,204.99	3,369.79	3,750.00	3,500.00	-250.00	-6.67%	
Budget Detail							
Budget Code			Amount				
2023-2024			3,500.00				
Misc Maintenance							
BUILDING/V.A.	2,459.26	16,661.13	10,000.00	4,000.00	-6,000.00	-60.00%	
Budget Detail							
Budget Code			Amount				
2023-2024			4,000.00				
Misc Maintenance							
BUILDING/FARM	1,534.09	1,782.33	2,000.00	2,000.00	0.00	0.00%	
BUILDING/NATURE CENTER	4,048.59	3,993.28	4,000.00	4,000.00	0.00	0.00%	
BUILDING/SPOERL	312.04	1,294.23	2,000.00	2,000.00	0.00	0.00%	
BUILDING/ADMINISTRATIVE CEN	3,805.49	1,172.53	6,000.00	6,000.00	0.00	0.00%	
BUILDING/ROTARY	1,785.26	1,112.55	4,000.00	4,000.00	0.00	0.00%	
GROUPS/BEAL'S	2,389.18	2,241.06	4,000.00	4,000.00	0.00	0.00%	
GROUPS/CHRIST	100.00	0.00	1,000.00	1,000.00	0.00	0.00%	
BUILDING/GRAND OAKS	2,228.24	2,592.18	6,000.00	6,000.00	0.00	0.00%	
Budget Detail							
Budget Code			Amount				
2023-2024			6,000.00				
Misc							
BUILDING/LIPPOLD STORAGE CC	611.40	360.20	10,000.00	11,000.00	1,000.00	10.00%	
Budget Detail							
Budget Code			Amount				
2023-2024			7,000.00				
Misc							
New electric heaters (4)			4,000.00				
BUILDING/PALMER HOUSE	441.20	1,174.85	1,500.00	1,500.00	0.00	0.00%	
BUILDING/BONCOSKY COMPLEX	1,872.35	6,421.98	6,500.00	13,500.00	7,000.00	107.69%	
Budget Detail							
Budget Code			Amount				
2023-2024			5,000.00				
Misc Maintenance							
Paint inside of clubhouse			3,500.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024		1.00	5,000.00				
	Parking lot lights-Blitz			5,000.00			
01-12-00-550173	BUILDING/POLICE HEADQUARTE	5.19	0.00	1,500.00	1,500.00	0.00	0.00%
01-12-00-550176	BUILDING/SHAMROCK HILLS	3,547.68	551.05	5,000.00	5,000.00	0.00	0.00%
01-12-00-550556	GROUPS/MAIN	4,981.56	17,752.58	101,500.00	79,500.00	-22,000.00	-21.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Annuals	0.00	0.00	3,000.00			
2023-2024	Fishing Pier	0.00	0.00	35,000.00			
2023-2024	General grounds	0.00	0.00	15,000.00			
2023-2024	Hardwood mulch	0.00	0.00	1,500.00			
2023-2024	Main Beach landscape enhancement	0.00	0.00	20,000.00			
2023-2024	Perennials and shrubs	0.00	0.00	2,000.00			
2023-2024	Sand	0.00	0.00	3,000.00			
	GROUPS/WEST	4,586.27	2,171.11	14,500.00	19,500.00	5,000.00	34.48%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Annuals	0.00	0.00	500.00			
2023-2024	Hardwood mulch	0.00	0.00	1,000.00			
2023-2024	Landscape installation	0.00	0.00	5,000.00			
2023-2024	Misc grounds	0.00	0.00	10,000.00			
2023-2024	Sand	0.00	0.00	3,000.00			
	GROUPS/V.A.	7,470.05	25,651.86	40,700.00	117,100.00	76,400.00	187.71%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Composite bench	0.00	0.00	2,500.00			
2023-2024	Drinking fountains	0.00	0.00	10,000.00			
2023-2024	Frank Repp Field equipment	0.00	0.00	4,500.00			
2023-2024	Frank Repp infield dirt	0.00	0.00	5,000.00			
2023-2024	Frank Repp infield supplies	0.00	0.00	3,000.00			
2023-2024	Frank Repp portable mound	0.00	0.00	4,000.00			
2023-2024	Frank Repp temporary fence	0.00	0.00	4,500.00			
2023-2024	Gravel and screenings	0.00	0.00	2,000.00			
2023-2024	Landscape planting	0.00	0.00	10,000.00			
2023-2024	Misc general	0.00	0.00	11,000.00			
2023-2024	Monument signs - landscape enhancement	0.00	0.00	30,000.00			
2023-2024	Pond pathway - finish	0.00	0.00	10,000.00			
2023-2024	Tree plantings	0.00	0.00	2,000.00			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget Increase / (Decrease)	%
			2022-2023	2023-2024			
2023-2024		0.00	7,700.00				
2023-2024		0.00	1,500.00				
2023-2024		2.00	3,000.00				
2023-2024		0.00	1,200.00				
2023-2024		1.00	2,200.00				
	6,075.66	20,934.39	43,000.00	39,500.00	-3,500.00	-8.14%	
NEIGHBORHOOD PARKS--NORTH							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Admin annuals and perennials	0.00	0.00	1,500.00			
2023-2024	Asbury sign	0.00	0.00	2,000.00			
2023-2024	Cress Creek sign beds	0.00	0.00	2,000.00			
2023-2024	Garbage can lids north parks	0.00	0.00	4,000.00			
2023-2024	Ladd signs	0.00	0.00	4,000.00			
2023-2024	Misc general	0.00	0.00	11,000.00			
2023-2024	Mulch for planting beds	0.00	0.00	2,000.00			
2023-2024	Mulch for playgrounds	0.00	0.00	5,000.00			
2023-2024	Seminary signs	0.00	0.00	4,000.00			
2023-2024	Woodland Estates signs	0.00	0.00	4,000.00			
	2,494.00	2,309.13		4,000.00	4,000.00	0.00	0.00%
01-12-00-550560							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Miscellaneous	0.00	0.00	4,000.00			
				10,000.00	10,000.00	0.00	0.00%
01-12-00-550561							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Misc	0.00	0.00	4,000.00			
				7,000.00	4,000.00	-3,000.00	-42.86%
01-12-00-550571							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Grounds/Lippold	27,260.62		32,500.00	107,550.00	75,050.00	230.92%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Boncosky landscaping adding stones	0.00	0.00	2,000.00			
2023-2024	Dog Park fence repairs	0.00	0.00	9,950.00			
2023-2024	Drinking fountain	0.00	0.00	5,000.00			
2023-2024	East entrance landscape redevelopment	0.00	0.00	40,000.00			
2023-2024	GLC sign update landscape	0.00	0.00	3,000.00			
2023-2024	Gravel	0.00	0.00	3,000.00			
2023-2024	Gravel Boncosky	0.00	0.00	3,000.00			

Proposed 2023-2024 Budget

Account Number		2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
2023-2024	Hound Town sign landscape		0.00	0.00	0.00	400.00				
2023-2024	Limestone for paths		0.00	0.00	0.00	5,000.00				
2023-2024	Lippold batting cages landscape upgrades		0.00	0.00	0.00	800.00				
2023-2024	Lippold Park rules signs landscape update		0.00	0.00	0.00	700.00				
2023-2024	Mickey Sund landscape sign		0.00	0.00	0.00	700.00				
2023-2024	Misc		0.00	0.00	0.00	10,000.00				
2023-2024	Raiders landscape sign		0.00	0.00	0.00	700.00				
2023-2024	Reset pavers skate park		0.00	0.00	0.00	5,000.00				
2023-2024	Small signs throughout Lippold landscaping		0.00	0.00	0.00	3,500.00				
2023-2024	Soccer signs landscape		0.00	0.00	0.00	1,400.00				
2023-2024	Thornwood entrance landscape sign		0.00	0.00	0.00	700.00				
2023-2024	Tony Capalbo sign landscape		0.00	0.00	0.00	700.00				
2023-2024	Trees and shrubs		0.00	0.00	0.00	2,000.00				
2023-2024	West sign - landscape enhancement		0.00	0.00	0.00	10,000.00				
01-12-00-550573	GROUPS/SUND BALLFIELD COF	962.15		60.94			5,000.00	2,000.00	-3,000.00	-60.00%
01-12-00-550574	GROUPS/SOCCER FIELDS	1,095.95		598.73			5,000.00	5,000.00	0.00	0.00%
Budget Detail										
Budget Code	Description	Units	Price	Amount			Amount			
2023-2024	Misc	0.00	0.00	5,000.00			5,000.00			
01-12-00-550661	GROUPS/SPOERL	469.59	654.95				5,900.00	11,400.00	5,500.00	93.22%
Budget Detail										
Budget Code	Description	Units	Price	Amount			Amount			
2023-2024	Composite bench	0.00	0.00	2,500.00			2,500.00			
2023-2024	Grass crete planters	0.00	0.00	2,000.00			2,000.00			
2023-2024	Miscellaneous	0.00	0.00	2,000.00			2,000.00			
2023-2024	Spoeri sign landscape enhancements	0.00	0.00	2,700.00			2,700.00			
2023-2024	Windscreen nets-set-up, storage	1.00	2,200.00	2,200.00			2,200.00			
01-12-00-550664	NEIGHBORHOOD PARKS--SOUTH	5,768.11	22,646.87				36,500.00	30,500.00	-6,000.00	-16.44%
Budget Detail										
Budget Code	Description	Units	Price	Amount			Amount			
2023-2024	Cans and lids	0.00	0.00	4,000.00			4,000.00			
2023-2024	Della Signs	0.00	0.00	2,000.00			2,000.00			
2023-2024	Hampton Park	0.00	0.00	700.00			700.00			
2023-2024	Indian Prairie signs	0.00	0.00	2,000.00			2,000.00			
2023-2024	Misc	0.00	0.00	8,000.00			8,000.00			
2023-2024	Naoki Landscape signs	0.00	0.00	6,000.00			6,000.00			
2023-2024	Repair outdoor building overhang	1.00	5,000.00	5,000.00			5,000.00			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				2023-2024	2023-2024		
Sterling Meadows landscape enhancement	0.00	0.00	800.00				
Sterling Meadows sign	0.00	0.00	2,000.00				
01-12-00-550665	0.00	4,005.95	7,500.00	14,500.00	7,000.00	93.33%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	4,000.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
01-12-00-550666	1,350.00	859.25	13,200.00	4,200.00	-9,000.00	-68.18%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	1,200.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
01-12-00-550667	3,530.24	4,230.56	12,500.00	7,500.00	-5,000.00	-40.00%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	5,000.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
01-12-00-550668	313.75	267.84	2,000.00	2,000.00	0.00	0.00%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	2,000.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
01-12-00-550669	0.00	9,013.70	143,500.00	4,500.00	-139,000.00	-96.86%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	1,500.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
01-12-00-550670	124.47	511.84	11,000.00	2,000.00	-9,000.00	-81.82%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	2,000.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
01-12-00-550671	0.00	1,083.60	2,600.00	3,600.00	1,000.00	38.46%	
Budget Detail							
Budget Code			Amount				
2023-2024		Units	800.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				
2023-2024		Price	0.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024		0.00	800.00				
2023-2024		0.00	2,000.00				
<u>01-12-00-550672</u>	217.00	1,173.59	2,000.00	2,700.00	700.00	35.00%	
Budget Detail			Amount				
Budget Code		Units	Price				
2023-2024		0.00	2,000.00				
2023-2024		0.00	700.00				
<u>01-12-00-550674</u>	219.85	471.91	2,950.00	5,000.00	2,050.00	69.49%	
Budget Detail			Amount				
Budget Code		Units	Price				
2023-2024		0.00	3,000.00				
2023-2024		0.00	2,000.00				
<u>01-12-00-550675</u>	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	
<u>01-12-00-550676</u>	2,127.90	4,219.50	2,000.00	7,000.00	5,000.00	250.00%	
Budget Detail			Amount				
Budget Code		Units	Price				
2023-2024		0.00	7,000.00				
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS: 104,508.80 222,972.34 607,600.00 577,550.00 -30,050.00 -4.95%							
SubAccount: 570 - OTHER EXPENSES							
<u>01-12-00-570024</u>	8,148.82	12,016.03	12,000.00	12,000.00	0.00	0.00%	
<u>01-12-00-570030</u>	47,840.05	63,625.44	261,000.00	200,802.00	-60,198.00	-23.06%	
Budget Detail			Amount				
Budget Code		Units	Price				
2023-2024		0.00	10,000.00				
2023-2024		0.00	30,000.00				
2023-2024		0.00	25,000.00				
2023-2024		0.00	25,000.00				
2023-2024		0.00	1,000.00				
2023-2024		0.00	5,000.00				
2023-2024		0.00	2,500.00				
2023-2024		0.00	300.00				
2023-2024		0.00	12,000.00				
2023-2024		1.00	35,000.00				
2023-2024		0.00	25,000.00				
2023-2024		0.00	5,000.00				
2023-2024		0.00	7,500.00				

Proposed 2023-2024 Budget

Account Number	2023-2024	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget		Comparison 1 to Parent Budget %
					2023-2024	Increase / (Decrease)	
2023-2024	0.00	0.00	0.00	17,502.00			
01-12-00-570060	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
Budget Notes	Trailer for mowing (PO 00450 from 22-23)						
Budget Code	LAKE STOCK						
2023-2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-00-570800	70.13	916.21	350.00	350.00	0.00	0.00%	0.00%
Budget Notes	VANDALISM REPAIR						
Budget Code	2023/24						
2023-2024	56,059.00	76,557.68	288,350.00	228,152.00	-60,198.00	-20.88%	
Total Expense:	1,378,812.99	1,733,024.92	3,197,371.00	2,899,764.00	-297,607.00	-9.31%	
Total Center: 12 - PARK MAINTENANCE:	-1,317,411.62	-1,680,509.09	-3,130,046.00	-2,814,624.00	315,422.00	-10.08%	
Center: 13 - PARK DEVELOPMENT							
Revenue							
SubAccount: 440 - OPERATIONS INCOME							
01-13-00-440285	642,745.80	0.00	300,000.00	600,000.00	300,000.00	100.00%	
Total SubAccount: 440 - OPERATIONS INCOME:	642,745.80	0.00	300,000.00	600,000.00	300,000.00	100.00%	
Total Revenue:	642,745.80	0.00	300,000.00	600,000.00	300,000.00	100.00%	
Expense							
SubAccount: 570 - OTHER EXPENSES							
01-13-00-570029	145,735.55	166,933.40	238,000.00	400,000.00	162,000.00	68.07%	
Budget Detail	NEIGHBORHOOD PARK IMPROVI						
Budget Code	Description						
2023-2024	0.00	0.00	0.00	250,000.00	0.00	0.00%	
2023-2024	0.00	0.00	0.00	150,000.00	0.00	0.00%	
Total SubAccount: 570 - OTHER EXPENSES:	145,735.55	166,933.40	238,000.00	400,000.00	162,000.00	68.07%	
Total Expense:	145,735.55	166,933.40	238,000.00	400,000.00	162,000.00	68.07%	
Total Center: 13 - PARK DEVELOPMENT:	497,010.25	-166,933.40	62,000.00	200,000.00	138,000.00	222.58%	
Center: 14 - POLICE							
Revenue							
SubAccount: 440 - OPERATIONS INCOME							
01-14-00-440017	3,187.61	2,676.86	0.00	25,000.00	25,000.00	0.00%	
Budget Detail	GRANTS						
Budget Code	Description						
2023-2024	0.00	0.00	0.00	-25,000.00	0.00	0.00%	
2023-2024	0.00	10.00	0.00	0.00	0.00	0.00%	
01-14-00-440021	0.00	10.00	0.00	0.00	0.00	0.00%	
Total Center: 14 - POLICE:	3,187.61	2,676.86	0.00	25,000.00	25,000.00	0.00%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
01-14-00-440034	SPECIAL DUTY PATROL FEE	37.50	0.00	1,000.00	1,000.00	0.00	0.00%	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		3,225.11	2,686.86	1,000.00	26,000.00	25,000.00	2,500.00%	
Total Revenue:		3,225.11	2,686.86	1,000.00	26,000.00	25,000.00	2,500.00%	
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-14-00-510008	CLERICAL-PART TIME	9,884.98	8,956.04	10,718.00	10,718.00	0.00	0.00%	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Police Clerical	0.00	0.00	10,718.00				
01-14-00-510074	PARK POLICE CHIEF	34,814.86	31,800.21	36,958.00	31,733.00	-5,225.00	-14.14%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Park Police Chief	0.00	0.00	31,733.00				
01-14-00-510075	P.T. POLICE	75,846.52	54,233.37	88,895.00	88,895.00	0.00	0.00%	
01-14-00-510076	F.T. POLICE	0.00	0.00	23,120.00	25,448.00	2,328.00	10.07%	
01-14-00-510134	PARK POLICE SPECIAL DUTY	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	
Total SubAccount: 510 - SALARIES & WAGES:		120,546.36	94,999.62	161,691.00	158,794.00	-2,897.00	-1.79%	
SubAccount: 520 - CONTRACTUAL SERVICES								
01-14-00-520209	COMMUNICATION	2,080.29	2,482.68	3,000.00	3,000.00	0.00	0.00%	
01-14-00-520225	EDUCATION/SEMINARS	549.00	89.00	5,000.00	5,000.00	0.00	0.00%	
01-14-00-520227	PHYSICAL EXAMINATIONS	270.00	540.00	800.00	800.00	0.00	0.00%	
01-14-00-520290	DISPATCH FEE	20,789.80	23,603.20	25,000.00	25,000.00	0.00	0.00%	
Total SubAccount: 520 - CONTRACTUAL SERVICES:		23,689.09	26,714.88	33,800.00	33,800.00	0.00	0.00%	
SubAccount: 530 - COMMODITIES								
01-14-00-530553	OFFICE SUPPLIES	851.80	783.58	3,000.00	3,000.00	0.00	0.00%	
Total SubAccount: 530 - COMMODITIES:		851.80	783.58	3,000.00	3,000.00	0.00	0.00%	
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
01-14-00-550600	SECURITY EQUIPMENT	2,450.70	1,573.35	3,000.00	3,000.00	0.00	0.00%	
01-14-00-550601	MISCELLANEOUS SUPPLIES	424.46	142.07	500.00	500.00	0.00	0.00%	
01-14-00-550602	UNIFORMS	4,414.47	3,688.99	4,500.00	4,500.00	0.00	0.00%	
01-14-00-550603	MEMBERSHIP & TRAINING	4,254.30	3,534.90	6,500.00	10,000.00	3,500.00	53.85%	
01-14-00-550605	COMMUNICATION EQUIPMENT	2,160.00	1,980.00	4,000.00	4,000.00	0.00	0.00%	
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		13,703.93	10,919.31	18,500.00	22,000.00	3,500.00	18.92%	
SubAccount: 560 - MAINTENANCE & REPAIRS								
01-14-00-560604	COMMUNICATION EQUIPMENT	0.00	0.00	700.00	700.00	0.00	0.00%	

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Comparison 1 Budget		Increase / (Decrease)	%
			2022-2023	2023-2024		
01-14-00-56060Z	293.48	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
SNOWMOBILE/ATV REPAIRS						
Total SubAccount: 560 - MAINTENANCE & REPAIRS:						
	293.48	0.00	2,700.00	1,700.00	-1,000.00	-37.04%
EQUIPMENT PURCHASE						
SubAccount: 570 - OTHER EXPENSES						
01-14-00-570030	2,878.72	1,925.80	5,000.00	55,000.00	50,000.00	1,000.00%
BUDGET DETAIL						
Budget Code	Description	Units	Price	Amount		
2023-2024	Body worn cameras	0.00	0.00	50,000.00		
2023-2024	Misc	0.00	0.00	5,000.00		
Total SubAccount: 570 - OTHER EXPENSES:						
	2,878.72	1,925.80	5,000.00	55,000.00	50,000.00	1,000.00%
Total Expense: 161,963.38 135,343.19 224,691.00 274,294.00 49,603.00 22.08%						
Total Center: 14 - POLICE: -158,738.27 -132,656.33 -223,691.00 -248,294.00 -24,603.00 11.00%						
Center: 23 - FACILITY RENTAL OPERATIONS						
Revenue						
SubAccount: 440 - OPERATIONS INCOME						
01-23-00-440051	12,808.50	87,444.00	101,914.00	159,126.00	57,212.00	56.14%
RENTAL OF FACILITIES						
Budget Detail	Description	Units	Price	Amount		
2023-2024	Grand Oaks	33.00	-588.00	-19,404.00		
2023-2024	Main rental events-non wedding	18.00	-2,071.00	-37,278.00		
2023-2024	Oakwoods	9.00	-153.00	-1,377.00		
2023-2024	Rotary	51.00	-378.00	-19,278.00		
2023-2024	Spoerl	51.00	-82.00	-4,182.00		
2023-2024	Weddings at Main	15.00	-3,775.00	-56,625.00		
2023-2024	West	54.00	-341.00	-18,414.00		
2023-2024	Woods creek	24.00	-107.00	-2,568.00		
BAR/BEVERAGE INCOME						
01-23-00-440210		0.00	0.00	19,800.00	50,900.00	31,100.00 157.07%
BUDGET DETAIL						
Budget Code	Description	Units	Price	Amount		
2023-2024	Bar income	1,500.00	-33.00	-49,500.00		
2023-2024	Extra bartenders	7.00	-200.00	-1,400.00		
LINEN INCOME						
01-23-00-440220		906.00	9,671.50	13,092.00	17,820.00	4,728.00 36.11%
BUDGET DETAIL						
Budget Code	Description	Units	Price	Amount		
2023-2024	Linen rental	33.00	-540.00	-17,820.00		
GRATUITY						
01-23-00-440230		0.00	0.00	3,960.00	9,900.00	5,940.00 150.00%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2022-2023	2023-2024	
Budget Detail	Gratuity		1.00	-9,900.00	-9,900.00					
Budget Code										
2023-2024										
01-23-00-40645	SPECIAL EVENTS	463.00	515.00		0.00	0.00	0.00	0.00	0.00	0.00%
	Total SubAccount: 440 - OPERATIONS INCOME:	14,177.50	97,630.50		138,766.00	237,746.00	98,980.00	71.33%		
SubAccount: 490 - MERCHANDISE										
Budget Detail	SALES TAX	0.00	0.00		1,535.00	3,837.00	2,302.00	149.97%		
Budget Code										
2023-2024										
	Total SubAccount: 490 - MERCHANDISE:	0.00	0.00		1,535.00	3,837.00	2,302.00	149.97%		
Expense										
SubAccount: 510 - SALARIES & WAGES										
Budget Detail	PART-TIME STAFF	1,190.76	10,302.04		19,634.00	48,717.00	29,083.00	148.13%		
Budget Code										
2023-2024										
01-23-00-510048	Facility Attendants	800.00	15.25	12,200.00						
	Facility Rental Assistant	1,075.00	17.50	18,812.50						
	Main Beach Attendants	792.00	16.00	12,672.00						
	Set up staff	330.00	15.25	5,032.50						
01-23-00-510051	BEER SALES	0.00	477.09		1,575.00	12,240.00	10,665.00	677.14%		
Budget Detail										
Budget Code										
2023-2024										
	Total Revenue:	14,177.50	97,630.50		140,301.00	241,583.00	101,282.00	72.19%		
SubAccount: 510 - SALARIES & WAGES										
Budget Detail	PART-TIME STAFF	1,190.76	10,302.04		19,634.00	48,717.00	29,083.00	148.13%		
Budget Code										
2023-2024										
01-23-00-510048	Facility Attendants	800.00	15.25	12,200.00						
	Facility Rental Assistant	1,075.00	17.50	18,812.50						
	Main Beach Attendants	792.00	16.00	12,672.00						
	Set up staff	330.00	15.25	5,032.50						
01-23-00-510051	BEER SALES	0.00	477.09		1,575.00	12,240.00	10,665.00	677.14%		
Budget Detail										
Budget Code										
2023-2024										
	Total SubAccount: 490 - MERCHANDISE:	0.00	0.00		1,535.00	3,837.00	2,302.00	149.97%		
SubAccount: 510 - SALARIES & WAGES										
Budget Detail	PART TIME MAINTENANCE	5,581.50	5,551.50		18,750.00	23,200.00	4,450.00	23.73%		
Budget Code										
2023-2024										
01-23-00-510058	Day time Custodian-2023-2024	1,450.00	16.00	23,200.00						
Budget Detail										
Budget Code										
2023-2024										
	Total SubAccount: 510 - SALARIES & WAGES:	6,772.26	16,330.63		39,959.00	84,157.00	44,198.00	110.61%		

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Increase / (Decrease)	%
			2022-2023	2023-2024		
SubAccount: 520 - CONTRACTUAL SERVICES						
LICENSES						
<u>01-23-00-520238</u>	542.88	1,581.09	2,500.00	1,500.00	-1,000.00	-40.00%
Budget Detail			Amount	Amount		
Budget Code 2023-2024			1,500.00			
	964.79	5,122.30	5,260.00	12,210.00	6,950.00	132.13%
<u>01-23-00-520260</u>						
Budget Detail			Amount	Amount		
Budget Code 2023-2024			12,210.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:	1,507.67	6,703.39	7,760.00	13,710.00	5,950.00	76.68%
SubAccount: 530 - COMMODITIES						
PRODUCT - BEER & ALCOHOL						
<u>01-23-00-530016</u>	0.00	0.00	2,970.00	24,750.00	21,780.00	733.33%
Budget Detail			Amount	Amount		
Budget Code 2023-2024			24,750.00			
	113.95	175.98	1,000.00	3,500.00	2,500.00	250.00%
<u>01-23-00-530250</u>						
Budget Detail			Amount	Amount		
Budget Code 2023-2024			3,500.00			
	0.00	0.00	1,535.00	3,837.00	2,302.00	149.97%
<u>01-23-00-530725</u>						
Budget Detail			Amount	Amount		
Budget Code 2023-2024			3,837.00			
Total SubAccount: 530 - COMMODITIES:	113.95	175.98	5,505.00	32,087.00	26,582.00	482.87%
SubAccount: 570 - OTHER EXPENSES						
FURNITURE/FIXTURES						
<u>01-23-00-570028</u>	0.00	5,558.68	6,460.00	8,500.00	2,040.00	31.58%
Budget Detail			Amount	Amount		
Budget Code 2023-2024			3,250.00			
Budget Code 2023-2024			3,250.00			
Budget Code 2023-2024			2,000.00			
Totes						

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
TRAVELING EXPENSE	0.00	83.66	750.00	0.00	0.00	-750.00	-100.00%
Total SubAccount: 570 - OTHER EXPENSES:	0.00	5,642.34	7,210.00	8,500.00	1,290.00	1,290.00	17.89%
Total Expense:	8,393.88	28,852.34	60,434.00	138,454.00	78,020.00	78,020.00	129.10%
Total Center: 23 - FACILITY RENTAL OPERATIONS:	5,783.62	68,778.16	79,867.00	103,129.00	23,262.00	23,262.00	29.13%
Total Fund: 01 - CORPORATE:	1,319,062.65	-551,970.98	-2,592,925.00	-2,416,089.50	176,835.50	176,835.50	-6.82%

Proposed 2023-2024 Budget

Account Number	Fund: 11 - AQUATIC	Center: 00 - GENERAL	Expense	SubAccount: 520 - CONTRACTUAL SERVICES	2020-2021		2021-2022		Parent Budget		Comparison 1		Increase / (Decrease)	%
					Total Activity	Total Activity	2022-2023	2023-2024	2023-2023	2023-2024				
				SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
				GIFT CERTIFICATES REDEEMED	0.00	0.00	100.00	0.00	100.00	0.00	-100.00	-100.00%		
				EMPLOYEE DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
				Total SubAccount: 520 - CONTRACTUAL SERVICES:	0.00	0.00	100.00	0.00	100.00	0.00	-100.00	-100.00%		
				Total Expense:	0.00	0.00	100.00	0.00	100.00	0.00	-100.00	-100.00%		
				Total Center: 00 - GENERAL:	0.00	0.00	100.00	0.00	100.00	0.00	-100.00	-100.00%		

Center: 11 - ADMINISTRATION

Account Number	Fund: 11 - AQUATIC	Center: 00 - GENERAL	Expense	SubAccount: 420 - USER FEES	2020-2021		2021-2022		Parent Budget		Comparison 1		Increase / (Decrease)	%
					Total Activity	Total Activity	2022-2023	2023-2024	2023-2023	2023-2024				
				CARDBOARD BOAT REGATTA AD	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000.00	0.00%		
				Budget Detail										
				Budget Code										
				2023-2024	1,800.00	5.00	Amount							
				ADMISSIONS	1,800.00	5.00	Amount							
				BOAT GATE KEYS	36,244.34	44,683.22	Amount							
				Budget Detail										
				Budget Code										
				2023-2024	310.00	-90.00	Amount							
				ADULTS 18-59 YEARS	310.00	-90.00	Amount							
				2023-2024	200.00	-45.00	Amount							
				SENIORS 60 +	200.00	-45.00	Amount							
				FISHERMEN'S KEYS	915.00	1,260.00	Amount							
				Budget Notes										
				Budget Code										
				2023-2024	1,000.00	525.00	Amount							
				FISHERMEN'S KEYS	1,000.00	525.00	Amount							
				Subject										
				WEST BEACH										
				Description										
				FISHERMAN KEYS ONLY FOR WEST BEACH										
				Budget Detail										
				Budget Code										
				2023-2024	1,335.48	2,563.97	Amount							
				FISHERMEN'S KEYS WEST BEACH	1,335.48	2,563.97	Amount							
				DRY STORAGE	15.00	-35.00	Amount							
				Budget Detail										
				Budget Code										
				2023-2024	7.00	-160.00	Amount							
				DRY STORAGE - SAILBOATS & ROWBOATS	7.00	-160.00	Amount							
				2023-2024	30.00	-85.00	Amount							
				KAYAKS, STAND-UP PADDLEBOARDS & CANOE	30.00	-85.00	Amount							
				N.R. ADULT BEACH PASSES	0.00	1,301.00	Amount							
				Budget Detail										
				Budget Code										
				2023-2024	1,175.00	850.00	Amount							
				N.R. ADULT BEACH PASSES	1,175.00	850.00	Amount							

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
Budget Notes							
Budget Code							
2023-2024							
Budget Detail							
Budget Code							
2023-2024							
Subject							
FEE INCREASE							
Description							
NR ADULT BEACH PASS	10.00	10.00	-85.00	-850.00			
N.R. YOUTH BEACH PASSES	0.00	697.00		700.00	1,050.00	350.00	50.00%
SubAccount: 420 - USER FEES:	39,397.82	56,637.54		47,782.00	57,795.00	10,013.00	20.96%
Budget Notes							
Budget Code							
2023-2024							
Budget Detail							
Budget Code							
2023-2024							
Subject							
FEE INCREASE							
Description							
NR YOUTH BEACH PASSES	15.00	15.00	-70.00	-1,050.00			
RESIDENT BEACH PASSES	903.00	6,132.35		6,200.00	5,800.00	-400.00	-6.45%
SubAccount: 430 - PROGRAM REVENUE	39,397.82	56,637.54		47,782.00	57,795.00	10,013.00	20.96%
Budget Notes							
Budget Code							
2023-2024							
Budget Detail							
Budget Code							
2023-2024							
Subject							
BOATING SAFETY	0.00	0.00	0.00	324.00	0.00	-324.00	-100.00%
SAILING INSTRUCTION	845.00	2,261.50		4,500.00	3,380.00	-1,120.00	-24.89%
Description							
GROUP SAILING INSTRUCTION	8.00	8.00	-160.00	-1,280.00			
PRIVATE SAILING LESSONS - BEGINNER	10.00	10.00	-150.00	-1,500.00			
PRIVATE SAILING LESSONS EXPERIENCED	8.00	8.00	-75.00	-600.00			
CARDBOARD BOAT REGATTA	0.00	0.00	0.00	3,000.00	4,125.00	1,125.00	37.50%
SubAccount: 430 - PROGRAM REVENUE	39,397.82	56,637.54		47,782.00	57,795.00	10,013.00	20.96%
Budget Notes							
Budget Code							
2023-2024							
Budget Detail							
Budget Code							
2023-2024							
Subject							
BEER SALES							
Description							
DAY OF EVENT SALES							
KAYAK/CANOE LESSONS	0.00	0.00	0.00	700.00	50.00	-650.00	-92.86%
SubAccount: 430 - PROGRAM REVENUE	39,397.82	56,637.54		47,782.00	57,795.00	10,013.00	20.96%
Budget Notes							
Budget Code							
2023-2024							
Budget Detail							
Budget Code							
2023-2024							
Subject							
BOY SCOUT MERIT BADGE CLASS							
Description							
BOY SCOUT MERIT BADGE CLASS	0.00	0.00	0.00	-50.00			

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
		Total Activity	Total Activity	Total Activity	Total Activity	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
11-11-00-430375	SWIMMING-LESSONS	1,250.00	25,035.00	28,320.00	29,350.00	1,030.00	3.64%			
Budget Detail										
Budget Code										
2023-2024	END OF SUMMER STUDENT SWIM LESSON PAI		20.00	-5.00	-100.00					
2023-2024	GROUP SWIM LESSONS	320.00	-60.00	-19,200.00						
2023-2024	JR LIFEGUARD CAMP	10.00	-250.00	-2,500.00						
2023-2024	LIFEGUARD CLASSES	5.00	-250.00	-1,250.00						
2023-2024	LIFEGUARD CLASSES FOR NEW HIRES	10.00	-150.00	-1,500.00						
2023-2024	LIFEGUARD RECERTIFICATION CLASS	10.00	-60.00	-600.00						
2023-2024	PRIVATE SWIM LESSONS - CLPD SCHEDULE	30.00	-130.00	-3,900.00						
2023-2024	PRIVATE SWIM LESSONS - CUSTOM SCHEDULE	10.00	-30.00	-300.00						
	Total SubAccount: 430 - PROGRAM REVENUE:	2,095.00	27,296.50	36,844.00	36,905.00	61.00	0.17%			
SubAccount: 440 - OPERATIONS INCOME										
11-11-00-440021	REIMBURSEMENT	104.00	3,030.00	2,010.00	2,100.00	90.00	4.48%			
Budget Detail										
Budget Code										
2023-2024	REIMBURSEMENT - COUNSILMAN-HUNSAKER	3.00	-700.00	-2,100.00						
11-11-00-440545	REGISTER BANK REIMBURSEMENT	0.00	0.00	5,150.00	7,150.00	2,000.00	38.83%			
Budget Detail										
Budget Code										
2023-2024	CARDBOARD BOAT REGATTA	0.00	0.00	-1,750.00						
2023-2024	REGISTER BANK REIMBURSEMENT - 4TH OF JU	0.00	0.00	-3,000.00						
2023-2024	REGISTER BANK REIMBURSEMENT - MAIN BEA	0.00	0.00	-2,000.00						
2023-2024	REGISTER BANK REIMBURSEMENT - WEST BEA	0.00	0.00	-400.00						
11-11-00-440602	UNIFORM REIMBURSEMENT	155.00	134.00	920.00	1,120.00	200.00	21.74%			
Budget Detail										
Budget Code										
2023-2024	MEN'S SWIMSUIT	2.00	-25.00	-50.00						
2023-2024	STAFF SWEATSHIRTS REIMBURSEMENT	50.00	-20.00	-1,000.00						
2023-2024	WOMAN'S SWIM SUIT	2.00	-35.00	-70.00						
	Total SubAccount: 440 - OPERATIONS INCOME:	259.00	3,164.00	8,180.00	10,370.00	2,190.00	26.77%			
	Total Revenue:	41,751.82	87,098.04	92,806.00	105,070.00	12,264.00	13.21%			

Proposed 2023-2024 Budget

Account Number	Expense	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					2023-2024	2023-2024		
SubAccount: 501 - PROGRAM SALARIES & WAGES								
11-11-00-501165 BOATING-SAILING INSTRUCTION		516.76	1,653.61	2,907.00	2,425.00	-482.00	-16.58%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	BOATING & SAILING INSTRUCTION	100.00	22.75	2,275.00				
2023-2024	BOATING & SAILING PRE/TRAINING/SCHEDULE	10.00	15.00	150.00				
11-11-00-501266 CARDBOARD BOAT REGATTA SAI		0.00	0.00	3,000.00	5,000.00	2,000.00	66.67%	
Budget Notes								
Budget Code	Description							
2023-2024	Reimbursement	Staffing costs are reimbursed by the Cardboard Boat Regatta Committee/CL Parks Initiative Foundation						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	AQUATIC STAFF WAGES	275.00	15.00	4,125.00				
2023-2024	MARKETING WAGES	0.00	0.00	875.00				
11-11-00-501337 KAYAK/CANOE LESSONS SALARIE		0.00	0.00	330.00	75.00	-255.00	-77.27%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	MERIT BADGE CLASSES	5.00	15.00	75.00				
11-11-00-501375 SWIMMING-INSTRUCTION SALA		0.00	12,882.81	17,210.00	21,568.00	4,358.00	25.32%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	ARC LIFE/GAURD CLASS INSTRUCTION SALARIE:	120.00	17.00	2,040.00				
2023-2024	ARC RECERTIFICATION CLASS	8.00	17.25	138.00				
2023-2024	JR LIFE/GUARD CAMP SALARIES & WAGES	80.00	15.50	1,240.00				
2023-2024	SUMMER SWIM LESSON PARTY	10.00	15.00	150.00				
2023-2024	SWIM LESSON INSTRUCTION SALARIES & WAG	1,200.00	15.00	18,000.00				
11-11-00-501645 SPECIAL EVENTS SALARIES & WA		0.00	0.00	0.00	0.00	0.00	0.00%	
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		516.76	14,536.42	23,447.00	29,068.00	5,621.00	23.97%	
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
11-11-00-502152 BOATING SAFETY CONTRACTUAL		0.00	0.00	560.00	0.00	-560.00	-100.00%	
11-11-00-502266 CARDBOARD BOAT REGATTA CO		0.00	0.00	0.00	4,625.00	4,625.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Payment to Foundation	0.00	0.00	4,625.00				

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Increase / (Decrease)	%
		Total Activity	Total Activity	Total Activity	Total Activity	2022-2023	2023-2024	2023-2024	2023-2024		
		0.00	0.00	0.00	0.00	100.00	0.00	0.00	-100.00%		
11-11-00-502337	KAYAK/CANOE LESSONS CONTRV	0.00	0.00	0.00	0.00	100.00	0.00	0.00	-100.00%		
11-11-00-502375	SWIMMING-INSTRUCTION CONT	0.00	0.00	0.00	0.00	1,950.00	2,450.00	500.00	25.64%		
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	AMERICAN RED CROSS CERTIFICATIONS	40.00	46.00	1,840.00							
2023-2024	AMERICAN RED CROSS RENEWAL CERTIFICATI	10.00	46.00	460.00							
2023-2024	JR LIFE GUARD CERTIFICATION	10.00	15.00	150.00							
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		0.00	0.00	0.00	2,610.00	7,075.00	4,465.00	171.07%			
SubAccount: 503 - PROGRAM COMMODITIES											
11-11-00-503152	BOATING SAFETY COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
11-11-00-503165	BOATING-SAILING INSTRUCTION	0.00	0.00	0.00	0.00	600.00	1,200.00	600.00	100.00%		
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	MISC REPLACEMENT PARTS	0.00	0.00	200.00							
2023-2024	MISC SUPPLIES	0.00	0.00	100.00							
2023-2024	SAILBOAT COVERS	3.00	300.00	900.00							
11-11-00-503266	CARDBOARD BOAT REGATTA CO	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	0.00%		
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	Alcohol	0.00	0.00	3,500.00							
11-11-00-503375	SWIMMING-INSTRUCTION COM	580.00	3,093.47	1,450.00	2,162.00	712.00	49.10%				
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	LIFEGUARD MANUALS	40.00	35.00	1,400.00							
2023-2024	SWIMMING & WATER SAFET PROGRAM DVD S	1.00	130.00	130.00							
2023-2024	SWIMMING INSTRUCTION SUPPLIES	0.00	0.00	600.00							
2023-2024	TRAINING BANDAGES FOR ARC STUDENTS	1.00	32.00	32.00							
Total SubAccount: 503 - PROGRAM COMMODITIES:		580.00	3,093.47	2,050.00	6,862.00	4,812.00	234.73%				
SubAccount: 510 - SALARIES & WAGES											
11-11-00-510008	CLERICAL-PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
11-11-00-510020	PARK SUPERVISOR	4,435.68	3,391.11	3,135.00	3,154.00	19.00	0.61%				
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	Parks Maintenance Supervisor	0.00	0.00	3,154.00							
11-11-00-510028	GROUNDS SUPERVISOR	3,179.87	3,231.36	3,665.00	3,647.00	-18.00	-0.49%				

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
		Total Activity	Units	Price	Total Activity	2022-2023	2023-2024	Budget	to Parent Budget	
Budget Code										
2023-2024										
11-11-00-510035	MAINTENANCE STAFF	42,661.38	42,730.41		48,549.00	53,035.00	4,486.00	9.24%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Grounds Supervisor	0.00	0.00	3,647.00						
2023-2024	Crew Leader Mechanic	0.00	0.00	2,945.00						
2023-2024	Ground Crew Leader	0.00	0.00	2,320.00						
2023-2024	Irrigation/Turf Crew Leader	0.00	0.00	2,478.00						
2023-2024	Laborer proposed (3)	0.00	0.00	6,611.00						
2023-2024	Laborer.a.1	0.00	0.00	1,919.00						
2023-2024	Laborer.a.2	0.00	0.00	1,919.00						
2023-2024	Laborer.a.3	0.00	0.00	1,919.00						
2023-2024	Laborer.b.1	0.00	0.00	2,024.00						
2023-2024	Laborer.b.2	0.00	0.00	2,024.00						
2023-2024	Laborer.b.3	0.00	0.00	2,024.00						
2023-2024	Laborer.c	0.00	0.00	2,249.00						
2023-2024	Landscape Crew Leader	0.00	0.00	3,262.00						
2023-2024	Lippold Mowing Specialist	0.00	0.00	2,378.00						
2023-2024	Maintenance Specialist	0.00	0.00	2,449.00						
2023-2024	Maintenance Specialist HVAC/Electric	0.00	0.00	2,853.00						
2023-2024	Maintenance Specialist Playgrounds	0.00	0.00	2,761.00						
2023-2024	Mowing Crew Leader	0.00	0.00	2,570.00						
2023-2024	Park Projects Crew Leader	0.00	0.00	3,342.00						
2023-2024	Parks Services Admin Asst	0.00	0.00	2,226.00						
2023-2024	Risk Manager Technician	0.00	0.00	2,762.00						
11-11-00-510056	MGR OF RECREATION SERVICES	0.00	0.00	8,500.00	8,500.00	8,500.00	0.00	0.00%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	MANAGER OF RECREATION SERVICES (vacant)	0.00	0.00	8,500.00						
11-11-00-510058	PART TIME MAINTENANCE	1,627.23	3,355.81	6,500.00	6,500.00	6,500.00	0.00	0.00%		
11-11-00-510374	INSERVICE TRAINING	1,649.09	4,574.62	7,500.00	8,070.00	8,070.00	570.00	7.60%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	INSERVICE TRAINING LIFE GUARDS	450.00	15.00	6,750.00						

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget %	Parent Budget		Increase / (Decrease)			
						2022-2023	2023-2024				
2023-2024		80.00	16.50	1,320.00							
INSERVICE TRAINING MANAGEMENT											
Total SubAccount: 510 - SALARIES & WAGES:						53,553.25	57,283.31	77,849.00	82,906.00	5,057.00	6.50%
SubAccount: 520 - CONTRACTUAL SERVICES											
11-11-00-520201		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
SCHOLARSHIP											
11-11-00-520202		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
GIFT CERTIFICATES REDEEMED											
11-11-00-520203		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
EMPLOYEE DISCOUNT											
11-11-00-520645		0.00	0.00	0.00	0.00	200.00	0.00	0.00	-200.00	-100.00%	
SPECIAL EVENTS											
11-11-00-520695		5,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
LAKE CONSULTANT/IMPROVEMI											
Total SubAccount: 520 - CONTRACTUAL SERVICES:						5,000.00	10,000.00	200.00	0.00	-200.00	-100.00%
SubAccount: 530 - COMMODITIES											
11-11-00-530200		1,068.33	1,194.48	2,500.00	3,000.00	500.00	20.00%				
FIRST AID SUPPLIES											
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	BEACH STAFF HATS	25.00	10.00	250.00							
2023-2024	EYE WASH STATION	2.00	75.00	150.00							
2023-2024	FANNY PACKS	30.00	7.00	210.00							
2023-2024	LANYARDS	60.00	2.00	120.00							
2023-2024	LIFEGUARD VISORS	40.00	12.50	500.00							
2023-2024	MANAGER HATS	10.00	15.00	150.00							
2023-2024	POCKET MASKS	100.00	10.00	1,000.00							
2023-2024	SHARPS CONTAINER - 5 QT	2.00	50.00	100.00							
2023-2024	SUNSCREEN - ONE GALLON	2.00	100.00	200.00							
2023-2024	WHISTLES	100.00	3.20	320.00							
11-11-00-530220	OFFICE SUPPLIES	1,830.30		1,414.59	4,500.00	4,645.00	145.00	3.22%			
Budget Detail											
Budget Code	Description	Units	Price	Amount							
2023-2024	AREA RUG & RUNNER	0.00	0.00	750.00							
2023-2024	BANK BACKPACKS	8.00	15.00	120.00							
2023-2024	BOAT HOUSE STORAGE	0.00	0.00	250.00							
2023-2024	BULLETIN BOARD & SUPPLIES	0.00	0.00	200.00							
2023-2024	COMPUTER CART	0.00	0.00	300.00							
2023-2024	CUBBY CONTAINERS	0.00	0.00	200.00							
2023-2024	END OF SEASON STAFF APPRECIATION	0.00	0.00	250.00							
2023-2024	HOLIDAY CARDS	0.00	0.00	150.00							
2023-2024	INK/TONER	0.00	0.00	500.00							
2023-2024	KAHOOT	0.00	0.00	300.00							
2023-2024	LOST & FOUND CONTAINERS	0.00	0.00	100.00							

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
MISC SUPPLIES	57.00	0.00	500.00	0.00	100.00	100.00	0.00%
OFFICE SUPPLIES		0.00	250.00				
POLAROID FILM		0.00	50.00				
STAFF TRAINING SUPPLIES		0.00	100.00				
TWO WAY RADIOS 12 PACK		0.00	300.00				
WHEN TO WORK		0.00	325.00				
VEHICLE STICKERS	57.00	57.00	0.00	100.00	100.00	100.00	0.00%
Budget Detail							
Budget Code			Amount		Amount		
2023-2024		0.00	100.00		100.00		
RENTAL BOAT LICENSE FEE - IDNR		0.00					
BOAT GATE KEYS	0.00	0.00	600.00	600.00	0.00	0.00	0.00%
Budget Detail							
Budget Code			Amount		Amount		
2023-2024		0.00	600.00	600.00	0.00	0.00	0.00%
FISHING KEYS	755.00	1,161.00	635.00	495.00	-140.00	-22.05%	
Budget Detail							
Budget Code			Amount		Amount		
2023-2024		30.00	420.00				
FISHERMEN'S KEYS - WEST BEACH		0.00	75.00				
TUMBLER		0.00					
SIGN MATERIALS	142.50	1,609.50	2,000.00	1,625.00	-375.00	-18.75%	
Budget Detail							
Budget Code			Amount		Amount		
2023-2024		1.00	125.00				
FEATHER FLAG SWIM LESSONS		0.00	1,500.00				
SIGNAGE MATERIALS		0.00					
BOAT REPAIRS	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	
RESCUE EQUIPMENT	2,375.04	5,765.75	40,040.00	8,040.00	-32,000.00	-79.92%	
Budget Detail							
Budget Code			Amount		Amount		
2023-2024		6.00	120.00				
ADULT, CHILD & YOUTH BCM WITH SEAL MASI		8.00	200.00				
DIVE MASKS		2.00	150.00				
HEAD IMMOBILIZER KIT		5.00	250.00				
JR. RESCUE TUBES		8.00	160.00				
LIFE JACKETS		1.00	500.00				
MISC		0.00	4,000.00				
RAFT MAIN BEACH		3.00	1,500.00				
RESCUE BOARDS							

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
RESCUE BUOYS WITH ROPE & HOOKS		4.00	140.00				
RESCUE FINS		10.00	30.00				
RESCUE TUBES		6.00	50.00				
INSERVICE TRAINING	0.00	3,030.00	4,160.00	4,334.00	174.00	4.18%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	AMERICAN RED CROSS LIFEGUARD MANAGER	8.00	60.00	480.00			
2023-2024	COUNSILMAN-HUNSAKER AUDITS	3.00	1,168.00	3,504.00			
2023-2024	LGI CERTIFICATION CLASS - MANAGER	0.00	0.00	350.00			
11-11-00-530374	DRY STORAGE	0.00	0.00	100.00	525.00	425.00	425.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	DRY STORAGE KEYS	50.00	5.50	275.00			
2023-2024	DRY STORAGE TUMBLERS	0.00	0.00	150.00			
2023-2024	DRY STORAGE NUMBER SIGNAGE	0.00	0.00	100.00			
11-11-00-530545	REGISTER BANK	0.00	0.00	5,150.00	7,150.00	2,000.00	38.83%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	CARDBOARD BOAT REGATTA	0.00	0.00	1,750.00			
2023-2024	REGISTER BANK REIMBURSEMENT - 4TH OF JU	0.00	0.00	3,000.00			
2023-2024	REGISTER BANK REIMBURSEMENT - MAIN BEA	0.00	0.00	2,000.00			
2023-2024	REGISTER BANK REIMBURSEMENT - WEST BEA	0.00	0.00	400.00			
11-11-00-530546	RESIDENT BEACH TAGS	0.00	0.00	0.00	0.00	0.00	0.00%
11-11-00-530602	UNIFORMS	2,332.29	3,832.14	5,920.00	6,010.00	90.00	1.52%
Budget Notes							
Budget Code	Subject	Description					
2023-2024	REIMBURSEMENT	OPTIONAL STAFF SWEATSHIRTS - STAFF REIMBURSES					
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	JR LIFEGUARD T-SHIRTS	10.00	11.00	110.00			
2023-2024	OPTIONAL SWEATSHIRTS	50.00	20.00	1,000.00			
2023-2024	STAFF UNIFORMS	80.00	50.00	4,000.00			
2023-2024	SWIMSUITS	30.00	30.00	900.00			
11-11-00-530645	SPECIAL EVENTS	0.00	0.00	250.00	750.00	500.00	200.00%

Proposed 2023-2024 Budget

Account Number	Description	Units	Price	Amount	Comparison 1 Budget		Comparison 1 to Parent Budget %	
					2023-2024	2023-2024		
	2020-2021 Total Activity							
	2021-2022 Total Activity							
	2022-2023							
	2023-2024							
	Increase / (Decrease)							
SubAccount: 530 - COMMODITIES:				8,144.75	18,480.17	38,274.00	-28,581.00	-42.75%
SubAccount: 560 - MAINTENANCE & REPAIRS				0.00	0.00	1,000.00	0.00	0.00%
SubAccount: 560 - MAINTENANCE & REPAIRS				0.00	0.00	1,000.00	0.00	0.00%
SubAccount: 570 - OTHER EXPENSES				401.30	9,098.88	7,700.00	-7,900.00	-50.64%
SubAccount: 570 - OTHER EXPENSES				401.30	9,098.88	7,700.00	-7,900.00	-50.64%
SubAccount: 570 - OTHER EXPENSES				5,945.00	539.90	2,240.00	-4,035.00	-64.30%
SubAccount: 570 - OTHER EXPENSES				5,945.00	539.90	2,240.00	-4,035.00	-64.30%
SubAccount: 570 - OTHER EXPENSES				6,346.30	9,638.78	9,940.00	-11,935.00	-54.56%
SubAccount: 570 - OTHER EXPENSES				6,346.30	9,638.78	9,940.00	-11,935.00	-54.56%
SubAccount: 570 - OTHER EXPENSES				74,141.06	113,032.15	175,125.00	-20,761.00	-10.60%
SubAccount: 570 - OTHER EXPENSES				74,141.06	113,032.15	175,125.00	-20,761.00	-10.60%
SubAccount: 570 - OTHER EXPENSES				-32,389.24	-25,934.11	-70,055.00	33,025.00	-32.04%
SubAccount: 570 - OTHER EXPENSES				-32,389.24	-25,934.11	-70,055.00	33,025.00	-32.04%

Proposed 2023-2024 Budget

Account Number
Center: 21 - MAIN BEACH

Revenue

SubAccount: 420 - USER FEES

11-21-00-420498

Budget Detail

Budget Code

2023-2024

RESIDENT DAILY ADMISSION

Amount

-10,500.00

RESIDENT DAILY ADMISSION

Units

10,500.00

Price

-1.00

Total Activity

12,306.00

RESIDENT DAILY ADMISSION

Amount

12,500.00

RESIDENT DAILY ADMISSION

Units

10,500.00

Price

-1.00

Total Activity

26,763.00

Parent Budget
2022-2023

2023-2024

Increase /
(Decrease)

%

Comparison 1
Budget

2023-2024

Increase /
(Decrease)

%

Comparison 1
to Parent Budget

2023-2024

Increase /
(Decrease)

%

11-21-00-420500

Budget Detail

Budget Code

2023-2024

NON RES DAILY ADMISSION/YOL

Amount

27,000.00

NON RES DAILY ADMISSION/YOL

Units

26,763.00

Price

1.00

Total Activity

27,000.00

NON RES DAILY ADMISSION/YOL

Amount

29,250.00

NON RES DAILY ADMISSION/YOL

Units

26,763.00

Price

1.00

Total Activity

29,250.00

11-21-00-420501

Budget Detail

Budget Code

2023-2024

NR DAILY ADMISSION YOUTH/SENIOR

Amount

-29,250.00

NR DAILY ADMISSION YOUTH/SENIOR

Units

3,250.00

Price

-9.00

Total Activity

-29,250.00

NR DAILY ADMISSION YOUTH/SENIOR

Amount

70,020.00

NR DAILY ADMISSION YOUTH/SENIOR

Units

65,522.50

Price

-12.00

Total Activity

-70,020.00

11-21-00-420505

Budget Detail

Budget Code

2023-2024

RESIDENT ADDITIONAL GUESTS

Amount

3,560.00

RESIDENT ADDITIONAL GUESTS

Units

3,548.00

Price

-4.00

Total Activity

-3,400.00

RESIDENT ADDITIONAL GUESTS

Amount

7,000.00

RESIDENT ADDITIONAL GUESTS

Units

850.00

Price

-4.00

Total Activity

-3,400.00

11-21-00-420507

Budget Detail

Budget Code

2023-2024

GROUP RENTAL

Amount

6,000.00

GROUP RENTAL

Units

7,006.00

Price

-0.86

Total Activity

-900.00

GROUP RENTAL

Amount

1,800.00

FIELD TRIPS

Units

300.00

Price

-6.00

Total Activity

-1,800.00

GROUP RENTAL NR (MIN OF 25)

Amount

2,800.00

GROUP RENTAL NR (MIN OF 25)

Units

350.00

Price

-8.00

Total Activity

-2,800.00

PICNIC TABLE RENTAL

Amount

1,500.00

PICNIC TABLE RENTAL

Units

150.00

Price

-10.00

Total Activity

-1,500.00

11-21-00-420509

Budget Detail

Budget Code

2023-2024

DRAGON BOAT RENTAL

Amount

6,000.00

DRAGON BOAT RENTAL

Units

3,686.72

Price

-1.63

Total Activity

-2,700.00

DRAGON BOAT RENTAL

Amount

900.00

DRAGON BOAT

Units

100.00

Price

-12.00

Total Activity

-1,200.00

DRAGON BOAT

Amount

2,100.00

DUCK BOAT RENTAL

Units

175.00

Price

-12.00

Total Activity

-2,100.00

DUCK BOAT RENTAL

Amount

400.00

CANOE RENTAL

Units

40.00

Price

-10.00

Total Activity

-400.00

CANOE RENTAL

Amount

550.00

CANOE RENTAL

Units

825.00

Price

66.67

Total Activity

-50.00

ROWBOAT RENTAL

Amount

550.00

ROWBOAT RENTAL

Units

536.92

Price

1.03

Total Activity

-50.00

ROWBOAT RENTAL

Amount

500.00

ROWBOAT RENTAL

Units

500.00

Price

1.00

Total Activity

500.00

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail Budget Code 2023-2024	ROWBOAT RENTAL		50.00	-10.00	-500.00					
<u>11-21-00-420512</u>	SAILBOAT RENTAL	372.00	709.28			540.00	960.00	420.00	77.78%	
Budget Detail Budget Code 2023-2024	SAILBOAT RENTAL		80.00	-12.00	-960.00					
<u>11-21-00-420514</u>	PADDLE BOAT RENTAL	9,932.00	6,058.80			6,000.00	7,000.00	1,000.00	16.67%	
Budget Detail Budget Code 2023-2024	PADDLEBOAT RENTAL		700.00	-10.00	-7,000.00					
<u>11-21-00-420515</u>	KAYAK RENTAL	10,361.60	6,163.04			7,000.00	5,500.00	-1,500.00	-21.43%	
Budget Detail Budget Code 2023-2024	KAYAK RENTAL		550.00	-10.00	-5,500.00					
<u>11-21-00-420516</u>	PADDLE BOARD RENTAL	11,543.04	7,238.00			8,004.00	6,000.00	-2,004.00	-25.04%	
Budget Detail Budget Code 2023-2024	PADDLE BOARD RENTAL		500.00	-12.00	-6,000.00					
<u>11-21-00-420530</u>	FIREWORKS ADMISSIONS	0.00	19,915.00			20,000.00	20,000.00	0.00	0.00%	
Budget Detail Budget Code 2023-2024	FIREWORKS ADMISSION		4,000.00	-5.00	-20,000.00					
Total SubAccount: 420 - USER FEES:		90,765.44	160,365.26			156,654.00	162,930.00	6,276.00	4.01%	
Total Revenue:		90,765.44	160,365.26			156,654.00	162,930.00	6,276.00	4.01%	
Expense										
SubAccount: 510 - SALARIES & WAGES										
<u>11-21-00-510019</u>	BEACH MANAGER	11,827.07	26,867.81			33,000.00	35,475.00	2,475.00	7.50%	
Budget Detail Budget Code 2023-2024	BEACH MANAGER MAIN		2,150.00	16.50	35,475.00					
<u>11-21-00-510021</u>	LIFEGUARDS	29,196.59	52,357.24			71,500.00	84,875.00	13,375.00	18.71%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
		Units	Price	Units	Price	Amount	Amount	Amount	Amount	
Budget Detail										
Budget Code										
2023-2024	LIFEGUARDS	5,500.00	15.25			83,875.00				
2023-2024	REFERRAL BONUS	20.00	50.00			1,000.00				
<u>11-21-00-510022</u>	HEAD GUARD	2,400.90	4,630.85	4,630.85		6,200.00	9,687.50	3,487.50	56.25%	
Budget Detail										
Budget Code										
2023-2024	HEAD GUARD	625.00	15.50			9,687.50				
<u>11-21-00-510023</u>	LOT/GATE/BOAT RENTAL STAFF	26,500.28	51,537.10	51,537.10		61,100.00	59,800.00	-1,300.00	-2.13%	
Budget Detail										
Budget Code										
2023-2024	BEACH STAFF	4,600.00	13.00			59,800.00				
<u>11-21-00-510032</u>	BEACH DIRECTOR	0.00	1,951.50	1,951.50		14,700.00	9,675.00	-5,025.00	-34.18%	
Budget Detail										
Budget Code										
2023-2024	BEACH DIRECTOR	450.00	21.50			9,675.00				
Total SubAccount: 510 - SALARIES & WAGES:		69,924.84	137,344.50	137,344.50		186,500.00	199,512.50	13,012.50	6.98%	
SubAccount: 520 - CONTRACTUAL SERVICES										
<u>11-21-00-520204</u>	WATER TESTING	400.00	0.00			650.00	675.00	25.00	3.85%	
Budget Detail										
Budget Code										
2023-2024	MCHENRY COUNTY DEPARTMENT OF HEALTH	0.00	0.00			675.00				
<u>11-21-00-520211</u>	COUPONS MB	47.00	49.00	49.00		100.00	100.00	0.00	0.00%	
<u>11-21-00-520255</u>	MISCELLANEOUS BANK CHARGE	2,523.01	3,062.25	3,062.25		3,000.00	3,250.00	250.00	8.33%	
Total SubAccount: 520 - CONTRACTUAL SERVICES:		2,970.01	3,111.25	3,111.25		3,750.00	4,025.00	275.00	7.33%	
SubAccount: 530 - COMMODITIES										
<u>11-21-00-530210</u>	BEACH ACCESSORIES	0.00	289.98	289.98		1,000.00	4,075.00	3,075.00	307.50%	
Budget Detail										
Budget Code										
2023-2024	10X10 TENTS	2.00	125.00			250.00				
2023-2024	CONNECT FOUR EXTRA LARGE CONCRETE WIT	0.00	0.00			3,500.00				
2023-2024	UMBRELLA WITH STAND	0.00	0.00			325.00				
<u>11-21-00-530315</u>	SAND	175.00	0.00	0.00		600.00	0.00	-600.00	-100.00%	
<u>11-21-00-530515</u>	MISCELLANEOUS	0.00	150.00	150.00		300.00	150.00	-150.00	-50.00%	

Proposed 2023-2024 Budget

Account Number	Budget Notes	Budget Code	Subject	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
							2022-2023	2023-2024	2022-2023	2023-2024	
			Rental Boat License fee	Rental Boat License fee	175.00	439.98	1,900.00	4,225.00	2,325.00	122.37%	
Total SubAccount: 530 - COMMODITIES:											
			FIREWORKS		0.00	717.68	6,000.00	3,575.00	-2,425.00	-40.42%	
			SubAccount: 570 - OTHER EXPENSES								
			Budget Detail								
			Budget Code	Description	Units	Price	Amount				
			2023-2024	GARBAGE LAKESIDE FEST	0.00	0.00	2,250.00				
			2023-2024	MAIN BEACH MEAL AND DRINKS FOR PARADE	0.00	0.00	300.00				
			2023-2024	PARADE WRISTBANDS	0.00	0.00	750.00				
			2023-2024	PORTA POTTY RENTAL	0.00	0.00	200.00				
			2023-2024	WEST BEACH STAFF MEALS PARADE DAY	0.00	0.00	75.00				
			Budget Code	CASH OVER/SHORT	-61.87	196.17	500.00	500.00	0.00	0.00%	
			Total Expense:		73,007.98	141,809.58	6,500.00	4,075.00	-2,425.00	-37.31%	
			Total SubAccount: 570 - OTHER EXPENSES:								
			Total Center: 21 - MAIN BEACH:		17,757.46	18,555.68	-41,996.00	-48,907.50	-6,911.50	16.46%	
			Center: 22 - WEST BEACH								
			Revenue								
			SubAccount: 420 - USER FEES								
			Budget Detail								
			Budget Code	Description	Units	Price	Amount				
			2023-2024	RESIDENT DAILY ADMISSION WEST BEACH	1,800.00	-1.00	-1,800.00				
			Budget Code	NON RES DAILY ADMISSION/YO	0.00	855.00	720.00	900.00	180.00	25.00%	
			Budget Detail								
			Budget Code	Description	Units	Price	Amount				
			2023-2024	NR DAILY ADMISSION WEST BEACH	100.00	-9.00	-900.00				
			Budget Code	NON RES DAILY ADMISSION/ADI	0.00	2,670.00	2,100.00	2,700.00	600.00	28.57%	
			Budget Detail								
			Budget Code	Description	Units	Price	Amount				
			2023-2024	NR DAILY ADMISSION ADULT	225.00	-12.00	-2,700.00				
			Budget Code	RESIDENT ADDITIONAL GUESTS	0.00	604.00	500.00	500.00	0.00	0.00%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	RESIDENT ADDITIONAL GUEST WEST BEACH	125.00	125.00	-4.00	-500.00					
11-22-00-420507	GROUP RENTAL	150.00	92.00		50.00	50.00	50.00	0.00	0.00%	
Budget Detail										
Budget Code										
2023-2024	GROUP RENTALS - WEST BEACH	0.00	0.00	0.00	-50.00					
	Total SubAccount: 420 - USER FEES:	150.00	5,990.00		4,870.00	4,870.00	5,950.00	1,080.00	22.18%	
	Total Revenue:	150.00	5,990.00		4,870.00	4,870.00	5,950.00	1,080.00	22.18%	
Expense										
	SubAccount: 510 - SALARIES & WAGES									
11-22-00-510019	BEACH MANAGER	0.00	7,556.04		10,247.00	10,247.00	8,250.00	-1,997.00	-19.49%	
Budget Detail										
Budget Code										
2023-2024	WEST BEACH MANAGER	500.00	16.50		8,250.00					
11-22-00-510021	LIFEGUARDS	0.00	13,961.72		15,000.00	15,000.00	19,500.00	4,500.00	30.00%	
Budget Detail										
Budget Code										
2023-2024	WEST BEACH LIFEGUARDS	1,300.00	15.00		19,500.00					
	Total SubAccount: 510 - SALARIES & WAGES:	0.00	21,517.76		25,247.00	25,247.00	27,750.00	2,503.00	9.91%	
	SubAccount: 520 - CONTRACTUAL SERVICES									
11-22-00-520204	WATER TESTING	0.00	0.00		650.00	650.00	675.00	25.00	3.85%	
Budget Detail										
Budget Code										
2023-2024	MCHENRY COUNTY DEPARTMENT OF HEALTH	0.00	0.00		675.00					
11-22-00-520255	MISC BANK CHARGES	286.25	622.37		500.00	500.00	650.00	150.00	30.00%	
	Total SubAccount: 520 - CONTRACTUAL SERVICES:	286.25	622.37		1,150.00	1,150.00	1,325.00	175.00	15.22%	

Proposed 2023-2024 Budget

Account Number	SubAccount: 530 - COMMODITIES	2020-2021 Total Activity	2021-2022 Total Activity	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
							2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
							1,000.00	1,680.00	680.00	68.00%	
BEACH ACCESSORIES											
Budget Detail											
Budget Code	Description										
2023-2024	ENTERANCE UMBRELLA		1.00	180.00	180.00						
2023-2024	LIFEGUARD UMBRELLAS		2.00	100.00	200.00						
2023-2024	LOST & FOUND CONTAINERS		0.00	0.00	25.00						
2023-2024	MISC		0.00	0.00	100.00						
2023-2024	OUTDOOR STORAGE WEST BEACH		0.00	0.00	1,000.00						
2023-2024	UMBRELLA STAND BASE		1.00	175.00	175.00						
SAND											
		0.00	0.00		0.00	600.00	0.00	-600.00	-100.00%		
Total SubAccount: 530 - COMMODITIES:		0.00	289.98		289.98	1,600.00	1,680.00	80.00	5.00%		
SubAccount: 570 - OTHER EXPENSES											
CASH OVER/SHORT											
		0.00	32.61		32.61	50.00	50.00	0.00	0.00%		
Total SubAccount: 570 - OTHER EXPENSES:		0.00	32.61		32.61	50.00	50.00	0.00	0.00%		
Total Expense:											
		286.25	22,462.72		22,462.72	28,047.00	30,805.00	2,758.00	9.83%		
Total Center: 22 - WEST BEACH:		-136.25	-16,472.72		-16,472.72	-23,177.00	-24,855.00	-1,678.00	7.24%		
Total Fund: 11 - AQUATIC:		-14,768.03	-23,851.15		-23,851.15	-168,353.00	-143,817.50	24,535.50	-14.57%		

Proposed 2023-2024 Budget

Account Number
Fund: 12 - FOOD SERVICE
Center: 11 - ADMINISTRATION

Revenue

SubAccount: 440 - OPERATIONS INCOME

2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget %
0.00	1,400.00	0.00	0.00	0.00%
7.20	2,817.82	3,100.00	1,775.00	-42.74%

Budget Detail

Budget Code	Description	Units	Price	Amount
2023-2024	Julie Anns	1.00	-1,775.00	-1,775.00
12-11-01-440545	REGISTER BANK REIMBURSEMEN	0.00	0.00	0.00
12-11-04-440543	REGISTER BANK REIMBURSEMEN	0.00	0.00	0.00

Budget Detail

Budget Code	Description	Units	Price	Amount
2023-2024	beer	1.00	-350.00	-350.00
2023-2024	concessions	1.00	-250.00	-250.00
12-11-04-440544	VENDING COMMISSION	361.26	2,005.00	1,850.00

Budget Detail

Budget Code	Description	Units	Price	Amount
2023-2024	Kona	1.00	-1,775.00	-1,775.00

Total SubAccount: 440 - OPERATIONS INCOME:

368.46	6,222.82	6,150.00	4,750.00	-1,400.00	-22.76%
--------	----------	----------	----------	-----------	---------

SubAccount: 490 - MERCHANDISE

12-11-01-490003	RESALE-FOOD	9,325.25	22,957.75	23,100.00	30,150.00	7,050.00	30.52%
12-11-01-490005	RESALE-CANDY	424.00	1,960.00	2,000.00	3,000.00	1,000.00	50.00%
12-11-01-490010	RESALE-ICE CREAM	8,759.50	24,069.25	25,500.00	29,775.00	4,275.00	16.76%
12-11-01-490015	RESALE-POP	2,759.00	7,360.50	7,500.00	8,500.00	1,000.00	13.33%
12-11-01-490016	RESALE-BEER	0.00	15,816.00	8,000.00	14,500.00	6,500.00	81.25%
12-11-04-490003	RESALE-FOOD	9,353.79	34,810.98	26,500.00	38,100.00	11,600.00	43.77%
12-11-04-490005	RESALE-CANDY	1,059.00	4,382.00	3,500.00	6,000.00	2,500.00	71.43%
12-11-04-490010	RESALE-ICE CREAM	56.00	278.00	300.00	1,000.00	700.00	233.33%
12-11-04-490015	RESALE-POP	4,100.00	17,018.17	14,100.00	18,000.00	3,900.00	27.66%
12-11-04-490016	RESALE-BEER	9,393.00	17,677.50	17,200.00	15,000.00	-2,200.00	-12.79%

Total SubAccount: 490 - MERCHANDISE:

45,229.54	146,330.15	127,700.00	164,025.00	36,325.00	28.45%
-----------	------------	------------	------------	-----------	--------

Total Revenue:

45,598.00	152,552.97	133,850.00	168,775.00	34,925.00	26.09%
-----------	------------	------------	------------	-----------	--------

Proposed 2023-2024 Budget

Account Number	Expense	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
SubAccount: 510 - SALARIES & WAGES								
CONCESSIONS COORDINATOR								
12-11-01-510045		1,201.51	367.90	960.00	960.00	960.00	960.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	MOD	60.00	16.00	960.00				
CONCESSIONS STAFF								
12-11-01-510047		6,385.32	19,583.82	24,360.00	25,214.00	854.00		3.51%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	closing shift	292.50	15.00	4,387.50				
2023-2024	lunch	357.00	15.25	5,444.25				
2023-2024	mid-shift	325.00	15.00	4,875.00				
2023-2024	opening & closing shift-weekend	357.00	15.25	5,444.25				
2023-2024	opening shift	260.00	15.25	3,965.00				
2023-2024	tuesday concert	72.00	15.25	1,098.00				
CONCESSIONS COORDINATOR								
12-11-04-510045		473.43	507.64	640.00	384.00	-256.00		-40.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	MOD	24.00	16.00	384.00				
CONCESSIONS STAFF								
12-11-04-510047		4,681.54	13,211.81	12,196.00	13,073.00	877.00		7.19%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	closing shift=weekend	182.00	15.25	2,775.50				
2023-2024	grill and funnel	130.00	15.00	1,950.00				
2023-2024	mid-shift-weekend180	130.00	15.00	1,950.00				
2023-2024	opening shift-weekend	182.00	15.25	2,775.50				
2023-2024	weeknight-Monday	30.00	15.00	450.00				
2023-2024	weeknight	208.00	15.25	3,172.00				
BEER SALES								
12-11-04-510051		1,820.06	3,897.28	4,399.00	4,485.00	86.00		1.95%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	bartenders	345.00	13.00	4,485.00				
Total SubAccount: 510 - SALARIES & WAGES:								
		14,561.86	37,568.45	42,555.00	44,116.00	1,561.00		3.67%
SubAccount: 520 - CONTRACTUAL SERVICES								
COUPONS								
12-11-01-520211		41.00	0.00	0.00	0.00	0.00		0.00%
LICENSES								
12-11-01-520238		545.00	420.00	500.00	600.00	100.00		20.00%

Proposed 2023-2024 Budget

Account Number Budget Detail Budget Code 2023-2024	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		Increase / (Decrease)	%
		Total Activity	Units	Price	Total Activity	Units	Price	2022-2023	2023-2024		
		Amount	Amount	Amount	Amount	Amount	Amount	Amount			
	Temporary Liquor License	494.26	30.00	20.00	1,292.13	1,250.00	200.00	19.05%			
	MISCELLANEOUS BANK CHARGE LICENSES	707.50	735.00		735.00	500.00	-250.00	-33.33%			
	Subject 2023-24	Description Health Department Licenses									
	MISCELLANEOUS BANK CHARGE	1,147.38	1,172.47		1,172.47	1,700.00	300.00	21.43%			
	Total SubAccount: 520 - CONTRACTUAL SERVICES:	2,935.14	3,619.60		3,619.60	4,050.00	350.00	9.46%			
	SubAccount: 530 - COMMODITIES										
	PRODUCT-FOOD	2,775.86	7,699.85		7,699.85	15,075.00	7,325.00	94.52%			
	PRODUCT-CANDY	100.65	1,094.45		1,094.45	2,000.00	875.00	77.78%			
	PRODUCT-ICE CREAM	3,224.02	12,182.47		12,182.47	14,900.00	2,650.00	21.63%			
	PRODUCT-POP	1,176.11	3,706.91		3,706.91	5,270.00	1,370.00	35.13%			
	PRODUCT - BEER & ALCOHOL	0.00	3,940.50		3,940.50	3,200.00	1,200.00	60.00%			
	MISC. CONCESSION PRODUCT	255.35	670.31		670.31	200.00	-400.00	-66.67%			
	PAPER PRODUCTS	169.96	777.96		777.96	1,500.00	725.00	93.55%			
	JANITORIAL SUPPLIES	13.58	0.00		0.00	0.00	0.00	0.00%			
	REGISTER BANK	0.00	0.00		0.00	600.00	0.00	0.00%			
	Subject 2023-2024	Description Mian Beach concessions									
	Mian Beach concessions	266.21	1.00	600.00	0.00	0.00	0.00	0.00%			
	COMPUTER EQUIP	1,519.62	5,100.00		5,100.00	5,200.00	1,900.00	57.58%			
	SALES TAX	68.50	560.38		560.38	600.00	0.00	0.00%			
	MISCELLANEOUS SUPPLIES										
	Subject 2023-2024	Description staff shirts and other									
	staff shirts and other	0.00	1.00	600.00	0.00	0.00	0.00	0.00%			
	CONCESSION EQUIPMENT	3,603.79	11,565.93		11,565.93	13,500.00	5,500.00	68.75%			
	PRODUCT-FOOD	506.54	1,677.93		1,677.93	3,000.00	2,000.00	200.00%			
	PRODUCT-CANDY	26.00	0.00		0.00	500.00	450.00	900.00%			
	PRODUCT-ICE CREAM	3,220.27	7,836.53		7,836.53	5,300.00	4,500.00	84.91%			
	PRODUCT-POP	6,201.80	12,176.51		12,176.51	9,800.00	-1,800.00	-15.52%			
	PRODUCT - BEER & ALCOHOL										

Proposed 2023-2024 Budget

Account Number	Subject	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Budget Notes	Escrow amount							
Budget Code	Escrow amount as of 2020 is \$4000.							
2023-2024								
12-11-04-530020	MISC. CONCESSION PRODUCT	263.23	592.64	450.00	750.00	300.00	66.67%	
12-11-04-530025	PAPER PRODUCTS	461.75	410.69	325.00	850.00	525.00	161.54%	
12-11-04-530353	JANITORIAL SUPPLIES	31.15	10.98	0.00	0.00	0.00	0.00%	
12-11-04-530545	REGISTER BANK	0.00	0.00	600.00	600.00	0.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Beer Garden	1.00	350.00	350.00				
2023-2024	Boncosky concession	1.00	250.00	250.00				
12-11-04-530735	SALES TAX	875.86	5,119.00	4,100.00	5,800.00	1,700.00	41.46%	
12-11-04-530741	MISCELLANEOUS SUPPLIES	418.39	750.48	750.00	200.00	-550.00	-73.33%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	staff shirt	1.00	200.00	200.00				
12-11-04-530742	CONCESSION EQUIPMENT	0.00	967.37	1,100.00	1,000.00	-100.00	-9.09%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	pizza warmers	1.00	1,000.00	1,000.00				
Total SubAccount: 530 - COMMODITIES:		25,178.64	76,840.89	66,175.00	94,345.00	28,170.00	42.57%	
SubAccount: 570 - OTHER EXPENSES								
12-11-01-570030	EQUIPMENT PURCHASE	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	
12-11-01-570677	TRAVELING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%	
12-11-01-570960	CASH OVER/SHORT	30.89	49.96	25.00	25.00	0.00	0.00%	
12-11-04-570030	EQUIPMENT PURCHASE	0.00	0.00	1,100.00	1,000.00	-100.00	-9.09%	
12-11-04-570677	TRAVELING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00%	
12-11-04-570960	CASH OVER/SHORT	-14.61	-260.05	-14.61	25.00	25.00	0.00%	
Total SubAccount: 570 - OTHER EXPENSES:		16.28	-210.09	1,150.00	2,550.00	1,400.00	121.74%	
Total Expense:		42,691.92	117,818.85	113,580.00	145,061.00	31,481.00	27.72%	
Total Center: 11 - ADMINISTRATION:		2,906.08	34,734.12	20,270.00	23,714.00	3,444.00	16.99%	
Total Fund: 12 - FOOD SERVICE:		2,906.08	34,734.12	20,270.00	23,714.00	3,444.00	16.99%	
Report Total:		1,307,200.70	-541,088.01	-2,741,008.00	-2,536,193.00	204,815.00	-7.47%	

Fund Summary

Fund	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
			2022-2023	2022-2023	2023-2024	2023-2024		
01 - CORPORATE	1,319,062.65	-551,970.98	-2,592,925.00	-2,416,089.50	176,835.50	-6.82%		
11 - AQUATIC	-14,768.03	-23,851.15	-168,353.00	-143,817.50	24,535.50	-14.57%		
12 - FOOD SERVICE	2,906.08	34,734.12	20,270.00	23,714.00	3,444.00	16.99%		
Report Total:	1,307,200.70	-541,088.01	-2,741,008.00	-2,536,193.00	204,815.00	-7.47%		



SPECIAL REVENUE FUNDS

RECREATION FUND (02) NARRATIVE & DETAIL.....	88-136
IMRF FUND (03) NARRATIVE & DETAIL.....	137-139
LIABILITY FUND (04) NARRATIVE & DETAIL.....	140-143
AUDIT FUND (06) NARRATIVE & DETAIL	144-146
SPECIAL RECREATION FUND (07) NARRATIVE & DETAIL	147-150
MUSEUM FUND (08) NARRATIVE & DETAIL	151-159
GOLF LEARNING CENTER (GLC) (19) NARRATIVE & DETAIL	160-166
RACKET CLUB (20) NARRATIVE & DETAIL.....	167-191



Annual Budget
Fiscal Year 2023-2024
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 2022-2023

Accomplishments

Implemented a new part time minimum wage scale and analyzed the impact on the 02 fund bottom line.

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 Girls on the Run, Cub Scouts, Alzheimer's Association, Woodstock Animal Shelter, Ormery Mule Racing, and more.
- Planned with the City of Crystal Lake for Bike With Your Neighbor
- Created new 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 new Polar Plunge

Expanded our theater program to include performances at Crystal Lake South High School.

Added new programs including flag football, Skyhawks camp, children's concerts in the park, etc.

Installed new shelving and cabinetry at Barlina preschool.

Implemented new Flannel Festival, large scale community special event.

Replaced dugout covers and installed new lighting at Lippold Park Boncosky complex.

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

Collaborated with multiple departments to design and install new wayfinding signs at Lippold Park and entry signs at various parks.

Expanded the Park District photo archive significantly with photos and videos from events and programs.

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

Produced Park Report Newsletter, 2 issues (Summer and Spring) plus Annual Report in the fall.

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

Implemented website page and navigation changes plus multiple updates to refresh the look and feel of the website.

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

Secured business sponsors for the 2022 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 the new Flannel Fest community event.

Returned to full paper brochure printing and distribution for all 3 seasons.

Financial Highlights as of February 1, 2023:

- Adult Fitness Revenue up \$3,757 from last year (14%)
- Preschool Revenue up \$9,605 from last year (8%)
- Young Explorers Camp Revenue up \$98,181 from last year (27%)
- ET Camp Revenue up \$47,162 from last year (86%)
- Teen Camp Revenue up \$54,078 from last year (74%)
- Extended Time Revenue up \$107,597 from last year (19%)
- Gymnastics Revenue up \$9,177 from last year (31%)
- Youth Specialty Classes Revenue up \$8,460 from last year (117%)
- Youth Athletics Revenue up \$34,084 from last year (46%)

- Skyhawks Camp Revenue was \$10,142 – new program this year
- Theater/Voice Revenue up \$13,318 from last year (77%)
- Senior Trips Revenue up \$13,692 from last year (170%)
- Field Rental Revenue up \$17,857 from last year (31%)

Fiscal Year 2023-2024

Objectives

Purchase new bus for senior programs and additional district use.

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

Offer a new special event Movie in the Park – Jaws themed.

Review Comprehensive Master Plan recommendations and begin to incorporate objectives into programming.

Hire sound consultant to provide upgraded sound system for Main Beach Concerts in the Park.

Continue to create new programming and special events.

Replace the netting for Lippold Park Batting Cages.

Replace fence guards at Boncosky.

Promote staff development and support continuing education efforts.

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 2023 Concert Series.

Explore target marketing efforts to increase awareness of the Park District to residents of Lakewood including progress on the Haligus Park project.

Continue to expand photo and video libraries for use in social media and print.

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

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

Offer Freeze Pops in the Park once a month during the summer to increase neighborhood park awareness of the Park District.

Grow a new 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.

Continue to work on expanding teen programming within the Park District and through potential partnerships with groups such as The Break.

Proposed 2023-2024 Budget

Account Number
Fund: 02 - RECREATION
Center: 11 - ADMINISTRATION
Revenue

SubAccount: 410 - TAXES

02-11-00-410003

Budget Detail

Budget Code

2023-2024

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
PROPERTY TAX	1,746,731.05		1,750,446.00	1,873,567.00	1,873,567.00	123,121.00	7.03%	
Rounding	0.00	0.00	-0.10					
Tax Levy - Recreation Fund	0.98	-1,909,640.00	-1,873,566.90					
Total SubAccount: 410 - TAXES:	1,746,731.05		1,750,446.00	1,873,567.00	1,873,567.00	123,121.00	7.03%	

SubAccount: 440 - OPERATIONS INCOME

02-11-00-440014

INTEREST--MM/ILLINOIS FUNDS

GRANTS

INVESTMENT INTEREST - CD'S

REIMBURSEMENT

OTHER INCOME

DONATIONS/SPONSORSHIPS

BROCHURE ADVERTISING REVEN

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
INTEREST--MM/ILLINOIS FUNDS	2,181.21		1,200.00	8,500.00	8,500.00	7,300.00	608.33%	
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
INVESTMENT INTEREST - CD'S	567.83		5,000.00	5,000.00	5,000.00	0.00	0.00%	
REIMBURSEMENT	943.00		250.00	250.00	250.00	0.00	0.00%	
OTHER INCOME	8,724.51		250.00	250.00	250.00	0.00	0.00%	
DONATIONS/SPONSORSHIPS	25.00	0.00	0.00	0.00	0.00	0.00	0.00%	
BROCHURE ADVERTISING REVEN	7,304.99		8,000.00	8,000.00	8,000.00	0.00	0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:	19,721.54		14,700.00	22,000.00	22,000.00	7,300.00	49.66%	

Total Revenue:

1,454,586.15	1,766,452.59	1,765,146.00	1,895,567.00	1,895,567.00	130,421.00	7.39%
--------------	--------------	--------------	--------------	--------------	------------	-------

Expense

SubAccount: 510 - SALARIES & WAGES

02-11-00-510001

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
DIRECTOR	81,354.03		85,581.00	89,006.00	89,006.00	3,425.00	4.00%	
Executive Director salary	0.00	0.00	89,006.00					
Total SubAccount: 510 - SALARIES & WAGES:	81,354.03		85,581.00	89,006.00	89,006.00	3,425.00	4.00%	

02-11-00-510002

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
SUPT OF BUSINESS SERVICES	47,870.40		49,847.00	52,093.00	52,093.00	2,246.00	4.51%	
Supt salary	0.00	0.00	52,093.00					
Total SubAccount: 510 - SALARIES & WAGES:	47,870.40		49,847.00	52,093.00	52,093.00	2,246.00	4.51%	

02-11-00-510003

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
SUPT OF REC PROGRAMS & FACI	53,008.87		56,170.00	58,953.00	58,953.00	2,783.00	4.95%	
Supt salary	0.00	0.00	58,953.00					
Total SubAccount: 510 - SALARIES & WAGES:	53,008.87		56,170.00	58,953.00	58,953.00	2,783.00	4.95%	

02-11-00-510004

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
MANAGER REC FACILITY SERVI	35,041.56		36,945.00	39,156.00	39,156.00	2,211.00	5.98%	
Supt salary	0.00	0.00	39,156.00					
Total SubAccount: 510 - SALARIES & WAGES:	35,041.56		36,945.00	39,156.00	39,156.00	2,211.00	5.98%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Total Activity	Units	Price	2022-2023	2023-2024	
Budget Detail	Facility Manager salary		0.00	0.00						
Budget Code										
2023-2024										
<u>02-11-00-510005</u>	SUPT OF PARKS SERVICES	31,803.26	31,915.65			33,129.00	34,955.00	1,826.00		5.51%
Budget Detail										
Budget Code	Supt salary									
2023-2024										
<u>02-11-00-510006</u>	IT	0.00	0.00			0.00	0.00	0.00	0.00	0.00%
<u>02-11-00-510007</u>	OFFICE STAFF	53,107.60	54,174.08			55,202.00	54,289.00	-913.00		-1.65%
Budget Detail										
Budget Code	Customer Service Coordinator									
2023-2024										
2023-2024	Executive Asst/Office Manager									
2023-2024										
<u>02-11-00-510009</u>	RECREATIONAL SUPERVISORS	168,191.20	194,571.00			226,497.00	243,875.00	17,378.00		7.67%
Budget Detail										
Budget Code	Rec Aquatics									
2023-2024										
2023-2024	Rec Athletics									
2023-2024	Rec Cultural Arts/Special Events									
2023-2024	Rec Fitness/Active Adults									
<u>02-11-00-510015</u>	PUBLIC RELATIONS COORDINATOR	41,342.65	41,199.40			43,239.00	45,619.00	2,380.00		5.50%
Budget Detail										
Budget Code	Marketing Manager									
2023-2024										
<u>02-11-00-510018</u>	ACCOUNTANTS	59,696.27	60,280.28			63,692.00	69,116.00	5,424.00		8.52%
Budget Detail										
Budget Code	Payables Accountant									
2023-2024										
2023-2024	Payroll Accountant									
2023-2024	Receivables Accountant									
<u>02-11-00-510035</u>	MAINTENANCE STAFF	255,960.86	256,384.09			291,237.00	318,167.00	26,930.00		9.25%
Budget Detail										
Budget Code	Crew Leader Mechanic									
2023-2024										
2023-2024	Ground Crew Leader									

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
				Amount	Price	Increase / (Decrease)		
2023-2024	Irrigation/Turf Crew Leader		0.00	0.00	14,864.00			
2023-2024	Laborer proposed (3)		0.00	0.00	39,665.00			
2023-2024	Laborer.a.1		0.00	0.00	11,513.00			
2023-2024	Laborer.a.2		0.00	0.00	11,513.00			
2023-2024	Laborer.a.3		0.00	0.00	11,513.00			
2023-2024	Laborer.b.1		0.00	0.00	12,142.00			
2023-2024	Laborer.b.2		0.00	0.00	12,142.00			
2023-2024	Laborer.b.3		0.00	0.00	12,142.00			
2023-2024	Laborer.c		0.00	0.00	13,494.00			
2023-2024	Landscape Crew Leader		0.00	0.00	19,567.00			
2023-2024	Lippold Mowing Specialist		0.00	0.00	14,263.00			
2023-2024	Maintenance Specialist		0.00	0.00	14,694.00			
2023-2024	Maintenance Specialist HVAC/Electric		0.00	0.00	17,113.00			
2023-2024	Maintenance Specialist Playgrounds		0.00	0.00	16,566.00			
2023-2024	Mowing Crew Leader		0.00	0.00	15,415.00			
2023-2024	Park Projects Crew Leader		0.00	0.00	20,049.00			
2023-2024	Parks Services Admin Asst		0.00	0.00	13,355.00			
2023-2024	Risk Manager Technician		0.00	0.00	16,569.00			
<u>02-11-00-510041</u>	MANAGER OF PARK PLANNING & DEVELOPMENT	23,265.18	23,950.86		23,671.00	23,899.00	228.00	0.96%
Budget Detail	Description		Units	Price	Amount			
Budget Code	Mgr: Park Planning & Development		0.00	0.00	23,899.00			
2023-2024								
<u>02-11-00-510054</u>	SAFETY/1ST AID TRAINING	0.00	0.00		21,500.00	21,500.00	0.00	0.00%
Budget Detail	Description		Units	Price	Amount			
Budget Code	PT HR/SAFETY ASST		0.00	0.00	21,500.00			
2023-2024								
<u>02-11-00-510056</u>	MGR OF RECREATION SERVICES	0.00	0.00		76,500.00	76,500.00	0.00	0.00%
Budget Detail	Description		Units	Price	Amount			
Budget Code	MANAGER OF RECREATION SERVICES (vacant)		0.00	0.00	76,500.00			
2023-2024								
<u>02-11-00-510057</u>	PART TIME RECREATION	5,592.42	3,660.84		0.00	0.00	0.00	0.00%
Budget Notes	Subject		Description					
Budget Code	2022-23		Staff moved to Business Services.					
2023-2024								
<u>02-11-00-510058</u>	PART TIME MAINTENANCE	8,464.69	17,451.14		43,000.00	43,000.00	0.00	0.00%
<u>02-11-00-510063</u>	MARKETING COORDINATOR	55,024.66	57,110.22		58,558.00	62,081.00	3,523.00	6.02%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
		Units	Price	Units	Price	Amount	Amount	Amount	Amount	
Budget Detail										
Budget Code										
2023-2024	MARKETING COORDINATOR	0.00	0.00	0.00	0.00	62,081.00				
<u>02-11-00-510065</u>	BUILDING CUSTODIAN	52,019.92	46,052.76	46,052.76		75,000.00	82,198.00	7,198.00	9.60%	
<u>02-11-00-510070</u>	HUMAN RESOURCE MANAGER	21,642.11	21,325.39	21,325.39		22,826.00	24,189.00	1,363.00	5.97%	
Budget Detail										
Budget Code										
2023-2024	Human Resource Manager	0.00	0.00	0.00	0.00	24,189.00				
<u>02-11-00-510300</u>	RISK MANAGER	0.00	0.00	0.00		0.00	25,000.00	25,000.00	0.00%	
<u>02-11-00-510405</u>	FICA/MEDICARE	29,311.62	39,298.26	39,298.26		90,016.00	102,916.00	12,900.00	14.33%	
<u>02-11-00-510450</u>	AWARDS	160.00	300.00	300.00		300.00	300.00	0.00	0.00%	
Budget Notes										
Budget Code										
2023-2024	High Five Program									
	Subject									
	Description									
	High Five awards to staff.									
	Total SubAccount: 510 - SALARIES & WAGES:	1,017,923.51	1,064,948.83	1,064,948.83		1,352,910.00	1,466,812.00	113,902.00	8.42%	
SubAccount: 520 - CONTRACTUAL SERVICES										
<u>02-11-00-520201</u>	SCHOLARSHIP	0.00	1,654.88	1,654.88		3,500.00	3,000.00	-500.00	-14.29%	
Budget Notes										
Budget Code										
2023-2024	2023/24									
	Subject									
	Description									
	Leaving general number in for scholarships.									
<u>02-11-00-520205</u>	GARBAGE DISPOSAL	636.39	4,202.01	4,202.01		5,000.00	5,000.00	0.00	0.00%	
<u>02-11-00-520206</u>	ELECTRICITY	31,758.89	34,266.81	34,266.81		38,000.00	38,000.00	0.00	0.00%	
Budget Detail										
Budget Code										
2023-2024	ADMINISTRATION BLDG.	1.00	7,100.00	7,100.00		7,100.00				
2023-2024	BAND SHELL	1.00	325.00	325.00		325.00				
2023-2024	BEALS PROPERTY	1.00	2,000.00	2,000.00		2,000.00				
2023-2024	CHRIST FARM	1.00	300.00	300.00		300.00				
2023-2024	GLC	1.00	8,200.00	8,200.00		8,200.00				
2023-2024	GRAND OAKS	1.00	2,700.00	2,700.00		2,700.00				
2023-2024	MAIN BEACH	1.00	6,100.00	6,100.00		6,100.00				
2023-2024	PALMER HOUSE	1.00	100.00	100.00		100.00				
2023-2024	POLICE HEADQUARTERS	1.00	950.00	950.00		950.00				
2023-2024	PUMP ELECTRIC	1.00	150.00	150.00		150.00				
2023-2024	SHAMROCK HILLS	1.00	825.00	825.00		825.00				
2023-2024	SPOERL	1.00	900.00	900.00		900.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
STERNE'S WOODS		1.00	825.00				
V.A.		1.00	5,200.00				
WEST BEACH		1.00	1,475.00				
WOODS CREEK		1.00	850.00				
HEAT	11,556.30	12,408.41	14,500.00	20,000.00	5,500.00	37.93%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	ADMINISTRATION OFFICE	1.00	2,000.00	2,000.00			
2023-2024	GARAGE	1.00	3,000.00	3,000.00			
2023-2024	GRAND OAKS	1.00	2,000.00	2,000.00			
2023-2024	MAIN BEACH	1.00	3,500.00	3,500.00			
2023-2024	MISC FEES DUE TO PRICE INCREASE	1.00	3,000.00	3,000.00			
2023-2024	OAKWOODS LODGE	1.00	600.00	600.00			
2023-2024	PALMER HOUSE	1.00	800.00	800.00			
2023-2024	POLICE HEADQUARTERS	1.00	600.00	600.00			
2023-2024	ROTARY	1.00	900.00	900.00			
2023-2024	SHAMROCK HILLS	1.00	800.00	800.00			
2023-2024	SPOERL	1.00	700.00	700.00			
2023-2024	WEST BEACH	1.00	1,500.00	1,500.00			
2023-2024	WOODS CREEK	1.00	600.00	600.00			
WATER/SEWER		18,510.57	25,114.81	27,000.00	33,000.00	6,000.00	22.22%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	ADMINISTRATIVE OFFICE	1.00	650.00	650.00			
2023-2024	FOUR COLONIES	1.00	50.00	50.00			
2023-2024	GARAGE	1.00	600.00	600.00			
2023-2024	MAIN BEACH	1.00	2,500.00	2,500.00			
2023-2024	MISC DUE TO FUTURE FEE INCREASES	1.00	2,600.00	2,600.00			
2023-2024	OAKWOODS LODGE	1.00	250.00	250.00			
2023-2024	POLICE HEADQUARTERS	1.00	250.00	250.00			
2023-2024	SPOERL	1.00	850.00	850.00			
2023-2024	V.A. NORTH BATHROOMS	1.00	300.00	300.00			
2023-2024	V.A. SOUTH BATHROOMS	1.00	150.00	150.00			
2023-2024	V.A. SPLASHPAD	1.00	11,000.00	11,000.00			
2023-2024	WOODSCREEK	1.00	300.00	300.00			
2023-2024	WOODSCREEK SPLASHPAD	1.00	13,500.00	13,500.00			
COMMUNICATION		40,251.50	42,714.59	46,000.00	46,000.00	0.00	0.00%

02-11-00-520209

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	ADMINISTRATIVE OFFICE - COMCAST PHONE	10.00	1.00	3,900.00	3,900.00					
2023-2024	BONCOSKY & GLC PHONE		1.00	850.00	850.00					
2023-2024	COMCAST BUSINESS PHONE		1.00	18,200.00	18,200.00					
2023-2024	COMCAST UPGRADE/FIBER		0.00	0.00	3,000.00					
2023-2024	GARAGE - COMCAST PHONE & INTERNET		1.00	1,020.00	1,020.00					
2023-2024	GRAND OAKS - COMCAST PHONE & INTERNET		1.00	1,620.00	1,620.00					
2023-2024	MAIN BEACH - PHONE & INTERNET		1.00	2,340.00	2,340.00					
2023-2024	POLICE HEADQUARTERS - COMCAST PHONE & INTERNET		1.00	1,076.00	1,076.00					
2023-2024	ROTARY BUILDING - COMCAST PHONE & INTERNET		1.00	2,600.00	2,600.00					
2023-2024	SHAMROCK HILLS - COMCAST INTERNET		1.00	700.00	700.00					
2023-2024	SHAMROCK HILLS - COMCAST PHONE		1.00	1,344.00	1,344.00					
2023-2024	SPOERL - COMCAST		1.00	700.00	700.00					
2023-2024	VERIZON - CELL PHONE/WIFI DEVICES		1.00	6,600.00	6,600.00					
2023-2024	WEST BEACH - COMCAST INTERNET & VIDEO		1.00	1,050.00	1,050.00					
2023-2024	WOODSCREEK PARK - COMCAST		1.00	1,000.00	1,000.00					
Budget Detail										
Budget Code										
2023-2024	COUPONS RECREATION	10.00	399.40		0.00	500.00	500.00	500.00	0.00%	
2023-2024	PROFESSIONAL SERVICES	3,171.00	3,181.16		1,000.00	1,000.00	0.00	0.00%		
Budget Detail										
Budget Code										
2023-2024	Records Disposal		1.00	1,000.00	1,000.00					
Budget Detail										
Budget Code										
2023-2024	COMPUTER/SOFTWARE EXPENSES	25,658.88	30,550.90		100,834.00	82,257.00	-18,537.00	-18.38%		
Budget Detail										
Budget Code										
2023-2024	Antivirus software		0.00	0.00	2,500.00					
2023-2024	Applitrack agreement and Incode interface		0.00	0.00	1,100.00					
2023-2024	Cloud backup		0.00	0.00	3,000.00					
2023-2024	Equipment for scanners/punch passes		1.00	3,500.00	3,500.00					
2023-2024	Executive time, attendance		0.00	0.00	25,000.00					
2023-2024	Frontline Technologies - Applitrack		0.00	0.00	963.00					
2023-2024	Incode maintenance		0.00	0.00	23,460.00					
2023-2024	Microsoft/Office 365 consultant		0.00	0.00	500.00					
2023-2024	Misc		0.00	0.00	1,000.00					
2023-2024	New audio equipment MB (inside)		1.00	1,700.00	1,700.00					
2023-2024	RecTrac service/maintenance agreement		0.00	0.00	9,000.00					
2023-2024	Spam filter/security certificates		0.00	0.00	2,500.00					
2023-2024	TimePro		0.00	0.00	1,900.00					

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
				Amount	Amount	Amount	Amount	
2023-2024	Tyler Technologies - applicant tracking system		0.00	0.00	6,174.00			
02-11-00-520215	MAINTENANCE AGREEMENTS	12,252.73	6,912.85		5,625.00	5,625.00	0.00	0.00%
Budget Detail								
Budget Code								
2023-2024	Admin-Shamrock printers/copiers (Integra)		0.00	0.00	5,625.00			
2023-2024	OFFICE EQUIPMENT LEASE	1,928.83	600.01		3,634.00	2,440.50	-1,193.50	-32.84%
Budget Detail								
Budget Code								
2023-2024	GREAT AMERICA LEASING		0.00	0.00	1,795.50			
2023-2024	PITNEY BOWES MAIL MACHINE		0.00	0.00	645.00			
02-11-00-520217	SECURITY SYSTEM	4,433.87	3,437.76		0.00	0.00	0.00	0.00%
02-11-00-520220	LEGAL FEES	4,028.57	6,646.60		7,000.00	7,000.00	0.00	0.00%
02-11-00-520222	SUBSCRIPTIONS	410.94	61.93		435.00	300.00	-135.00	-31.03%
Budget Detail								
Budget Code								
2023-2024	ADOBE ANNUAL SUBSCRIPTION		0.00	0.00	25.00			
2023-2024	AMAZON ANNUAL SUBSCRIPTION		0.00	0.00	60.00			
2023-2024	NORTHWEST HERALD ANNUAL SUBSCRIPTION		0.00	0.00	75.00			
2023-2024	ZOOM ANNUAL SUBSCRIPTION		0.00	0.00	140.00			
02-11-00-520223	DUES	8,356.38	8,681.88		9,080.00	10,381.00	1,301.00	14.33%
Budget Detail								
Budget Code								
2023-2024	CL CHAMBER		0.00	0.00	338.00			
2023-2024	DOWNTOWN CL		0.00	0.00	150.00			
2023-2024	HR SOURCE/MGMT ASSN		0.00	0.00	1,000.00			
2023-2024	IAPD		1.00	3,650.00	3,650.00			
2023-2024	IPRA		1.00	2,200.00	2,200.00			
2023-2024	IPRA Dues Marketing Department		2.00	260.00	520.00			
2023-2024	MISC		1.00	500.00	500.00			
2023-2024	NRPA		0.00	0.00	813.00			
2023-2024	Rotary		1.00	910.00	910.00			
2023-2024	SHRM & STATELINE SHRM DUES		0.00	0.00	250.00			
2023-2024	SPRA		1.00	50.00	50.00			
02-11-00-520225	EDUCATION/SEMINARS	1,659.10	170.50		1,500.00	1,500.00	0.00	0.00%

Proposed 2023-2024 Budget

Account Number Budget Detail Budget Code	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2022-2023	2023-2024	2023-2024	
			Amount	Amount	Increase / (Decrease)		
02-11-00-520250 MISCELLANEOUS	1,244.00	2,217.52	1,250.00	1,250.00	0.00	0.00%	
02-11-00-520255 MISCELLANEOUS BANK CHARGE	25,851.88	49,702.29	38,000.00	62,000.00	24,000.00	63.16%	
02-11-00-520265 IT SERVICE	10,800.00	19,696.00	20,000.00	27,500.00	7,500.00	37.50%	
02-11-00-520337 UNEMPLOYMENT BENEFITS	6,207.50	-4,025.75	0.00	0.00	0.00	0.00%	
02-11-00-520574 POSTAGE	12,288.39	27,894.50	35,950.00	36,150.00	200.00	0.56%	
02-11-00-530250 MISCELLANEOUS	82.50	932.50	1,150.00	1,150.00	0.00	0.00%	
02-11-00-530260 GAS & DIESEL FUEL	0.00	5,493.79	15,000.00	15,000.00	0.00	0.00%	
Total SubAccount: 520 - CONTRACTUAL SERVICES:		221,015.72	276,489.06	358,308.00	382,943.50	24,635.50	6.88%
Total SubAccount: 530 - COMMODITIES							
02-11-00-530250 MISCELLANEOUS	82.50	932.50	1,150.00	1,150.00	0.00	0.00%	
02-11-00-530260 GAS & DIESEL FUEL	0.00	5,493.79	15,000.00	15,000.00	0.00	0.00%	

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024		1.00	2,600.00				
2023-2024		0.00	2,220.00				
02-11-00-530365	20,469.31	11,442.68	23,680.00	23,310.00	-370.00	-1.56%	
Budget Detail							
Budget Code			Description	Units	Price	Amount	
2023-2024		3.00	Chamber Electronic Marquee Ads	3.00	70.00	210.00	
2023-2024		1.00	Chamber of Commerce Guide 2023-2024	1.00	2,600.00	2,600.00	
2023-2024		1.00	Constant Contact E-Newsletter Subscriber Ser	1.00	3,300.00	3,300.00	
2023-2024		12.00	Northwest Herald Monthly Advertising	12.00	500.00	6,000.00	
2023-2024		1.00	Other Publication Advertising Opportunities	1.00	4,000.00	4,000.00	
2023-2024		12.00	Rev Local Search Service-Barlina House Presch	12.00	300.00	3,600.00	
2023-2024		12.00	Social Media Advertising	12.00	300.00	3,600.00	
02-11-00-530395	12,066.95	25,850.61	65,000.00	75,600.00	10,600.00	16.31%	
Budget Detail							
Budget Code			Description	Units	Price	Amount	
2023-2024		1.00	At A Glance Update Reprint	1.00	800.00	800.00	
2023-2024		1.00	Banners for Stands	1.00	2,500.00	2,500.00	
2023-2024		1.00	Fall 2023 Brochure Printing	1.00	16,500.00	16,500.00	
2023-2024		1.00	Feb-Mar 2024 Park Report Printing	1.00	4,000.00	4,000.00	
2023-2024		1.00	May 2023 Park Report Printing	1.00	4,000.00	4,000.00	
2023-2024		1.00	Misc Print Projects-large quantity or large scal	1.00	3,500.00	3,500.00	
2023-2024		0.00	Name Badges	0.00	0.00	250.00	
2023-2024		1.00	Oct 2023 Park Report Printing-Annual Report	1.00	4,500.00	4,500.00	
2023-2024		1.00	Rack Card Updates Reprint	1.00	1,800.00	1,800.00	
2023-2024		0.00	Stationary-Envelopes, BusCards, ThankYou Car	0.00	0.00	1,750.00	
2023-2024		1.00	Summer 2023 Brochure Printing	1.00	18,500.00	18,500.00	
2023-2024		1.00	Winter Spring 2023-2024 Brochure Printing	1.00	17,500.00	17,500.00	
02-11-00-530425	1,023.35	1,125.20	1,500.00	1,500.00	0.00	0.00%	
Budget Detail							
Budget Code			Description	Units	Price	Amount	
2023-2024		1.00	COFFEE AND SUPPLIES -ADMIN	1.00	1,500.00	1,500.00	
02-11-00-530550	20.00	0.00	275.00	275.00	0.00	0.00%	
Budget Detail							
Budget Code			Description	Units	Price	Amount	
2023-2024		0.00	FEDERAL & IL STATE LABOR POSTERS	0.00	0.00	275.00	
02-11-00-530553	10,195.50	11,437.45	11,750.00	13,500.00	1,750.00	14.89%	
Budget Detail							
Budget Code			Description	Units	Price	Amount	
2023-2024		11,437.45	OFFICE SUPPLIES	11,437.45		11,750.00	

Proposed 2023-2024 Budget

Account Number	Budget Detail	Budget Code	2020-2021		2021-2022		Parent Budget		Comparison 1		%
			Total Activity		Total Activity		2022-2023	2023-2024	Budget	to Parent Budget	
			Units	Price	Units	Price	Amount	Amount	Increase / (Decrease)		
	DIRECTIONAL SIGN BOARDS - WRITE ON W/FLI	2.00	250.00	2.00	500.00						
	OFFICE SUPPLIES INK/TONER AND COPY PAPER	1.00	11,000.00	1.00	11,000.00						
	PORTABLE PROJECTOR	0.00	0.00	0.00	250.00						
	PORTABLE PROJECTOR SCREEN	0.00	0.00	0.00	275.00						
	STANCHIONS WITH SIGN HOLDER FRAMES & C	0.00	0.00	0.00	725.00						
	USA, CLPD FLAGS FOR FACILITIES	1.00	750.00	1.00	750.00						
	OFFICE EQUIPMENT	355.00	565.62	355.00	2,000.00						0.00%
	COMPUTERS	4,031.13	7,351.91	4,031.13	30,500.00						0.00%
	Total SubAccount: 530 - COMMODITIES:			96,988.60	110,603.60			216,481.00	224,830.00	8,349.00	3.86%
	UNIFORMS	129.99	1,219.99	129.99	2,500.00						0.00%
	Total SubAccount: 540 - INSURANCE			285,087.92	284,290.85			526,432.00	586,473.00	60,041.00	11.41%
	INSURANCE/HEALTH										
	Total SubAccount: 540 - INSURANCE:			285,087.92	284,290.85			526,432.00	586,473.00	60,041.00	11.41%
	SubAccount: 570 - OTHER EXPENSES										
	FURNITURE/FIXTURES	2,580.48	4,567.76	2,580.48	14,350.00						
	Total SubAccount: 570 - OTHER EXPENSES							35,500.00	14,350.00	-21,150.00	-59.58%
	Total SubAccount: 540 - INSURANCE:			285,087.92	284,290.85			526,432.00	586,473.00	60,041.00	11.41%
	Total SubAccount: 570 - OTHER EXPENSES							35,500.00	14,350.00	-21,150.00	-59.58%
	Total SubAccount: 540 - INSURANCE:			285,087.92	284,290.85			526,432.00	586,473.00	60,041.00	11.41%
	Total SubAccount: 570 - OTHER EXPENSES							35,500.00	14,350.00	-21,150.00	-59.58%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023 Parent Budget	2023-2024 Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
02-11-00-570040	478.98	10.04	900.00	900.00	0.00	0.00%	
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		1.00	400.00	400.00			
		1.00	500.00	500.00			
02-11-00-570250	971.66	1,800.09	8,575.00	8,575.00	0.00	0.00%	
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		0.00	0.00	425.00			
2023-2024		0.00	0.00	500.00			
2023-2024		0.00	0.00	600.00			
2023-2024		0.00	0.00	200.00			
2023-2024		0.00	0.00	1,500.00			
2023-2024		0.00	0.00	1,250.00			
2023-2024		0.00	0.00	250.00			
2023-2024		0.00	0.00	750.00			
2023-2024		0.00	0.00	300.00			
2023-2024		0.00	0.00	300.00			
2023-2024		0.00	0.00	2,500.00			
02-11-00-570574	175.00	165.00	0.00	0.00	0.00	0.00%	
02-11-00-570676	472.47	5,894.81	20,000.00	23,500.00	3,500.00	17.50%	
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		1.00	2,000.00	2,000.00			
2023-2024		1.00	1,000.00	1,000.00			
2023-2024		1.00	15,000.00	15,000.00			
2023-2024		2.00	750.00	1,500.00			
2023-2024		1.00	1,000.00	1,000.00			
2023-2024		1.00	3,000.00	3,000.00			
02-11-00-570677	1,219.05	2,270.50	5,100.00	5,100.00	0.00	0.00%	
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		1.00	4,500.00	4,500.00			
2023-2024		0.00	0.00	600.00			
02-11-00-570959	0.00	0.00	0.00	840,000.00	840,000.00	0.00%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
							2022-2023	2023-2024	2022-2023	2023-2024	
<u>02-11-00-570960</u>	Transfer to Capital Projects	0.00	-2.00	0.00	0.00	840,000.00	0.00	0.00	0.00	0.00	0.00%
	CASH OVER/SHORT	5,897.64	14,706.20				70,075.00	892,425.00	822,350.00	1,173.53%	
	Total SubAccount: 570 - OTHER EXPENSES:	1,626,913.39	1,751,038.54				2,524,206.00	3,553,483.50	1,029,277.50	40.78%	
	Total Center: 11 - ADMINISTRATION:	-172,327.24	15,414.05				-759,060.00	-1,657,916.50	-898,856.50	118.42%	
Center: 14 - POLICE											
Expense											
	SubAccount: 510 - SALARIES & WAGES										
<u>02-14-00-510008</u>	CLERICAL-PART TIME	9,884.98	8,967.04				10,718.00	10,718.00	0.00	0.00%	
Budget Detail											
Budget Code											
2023-2024	Police Clerical			0.00	0.00	10,718.00					
<u>02-14-00-510074</u>	PARK POLICE CHIEF	34,814.86	31,800.21				29,986.00	31,733.00	1,747.00	5.83%	
Budget Detail											
Budget Code											
2023-2024	Park Police Chief			0.00	0.00	31,733.00					
<u>02-14-00-510075</u>	P.T. POLICE	75,846.52	54,233.37				88,895.00	88,895.00	0.00	0.00%	
<u>02-14-00-510076</u>	F.T. POLICE	0.00	0.00				23,120.00	25,448.00	2,328.00	10.07%	
	Total SubAccount: 510 - SALARIES & WAGES:	120,546.36	95,000.62				152,719.00	156,794.00	4,075.00	2.67%	
SubAccount: 520 - CONTRACTUAL SERVICES											
<u>02-14-00-520227</u>	PHYSICAL EXAMINATIONS	135.00	0.00				0.00	0.00	0.00	0.00%	
	Total SubAccount: 520 - CONTRACTUAL SERVICES:	135.00	0.00				0.00	0.00	0.00	0.00%	
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS											
<u>02-14-00-550603</u>	MEMBERSHIP & TRAINING	0.00	0.00				1,000.00	1,000.00	0.00	0.00%	
	Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:	0.00	0.00				1,000.00	1,000.00	0.00	0.00%	
SubAccount: 560 - MAINTENANCE & REPAIRS											
<u>02-14-00-560605</u>	VEHICLE MAINTENANCE	0.00	0.00				60,000.00	0.00	-60,000.00	-100.00%	
	Total SubAccount: 560 - MAINTENANCE & REPAIRS:	0.00	0.00				60,000.00	0.00	-60,000.00	-100.00%	
	Total Expense:	120,681.36	95,000.62				213,719.00	157,794.00	-55,925.00	-26.17%	
	Total Center: 14 - POLICE:	120,681.36	95,000.62				213,719.00	157,794.00	-55,925.00	-26.17%	

Proposed 2023-2024 Budget

Account Number
Center: 62 - ADULT RECREATION

Revenue	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		%	
	Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)		
		1,927.11	2,623.49		2,700.00	2,880.00	180.00	6.67%		
CONTRACTUAL DANCE CLASSES										
SubAccount: 430 - PROGRAM REVENUE										
02-62-00-43020Z										
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Fall Baton	0.00	0.00	-720.00						
2023-2024	Summer Baton	0.00	0.00	-720.00						
2023-2024	Winter/Spring Baton	0.00	0.00	-1,440.00						
02-62-00-430209										
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Revenue-All Inclusive Pass	35.00	-100.00	-3,500.00						
2023-2024	Revenue-Fitness Classes at \$8 per class	3,520.00	-8.50	-29,920.00						
2023-2024	Revenue-Fitness Punch Pass	24.00	-90.00	-2,160.00						
2023-2024	Revenue-Yoga Classes @ \$9 per class	2,880.00	-9.00	-25,920.00						
	ADULT FITNESS	18,317.93	37,758.73	61,200.00	61,500.00	300.00	0.49%			
02-62-00-430328										
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Fit at 55 and Up (\$63/R and \$82/NR)	1,152.00	-6.25	-7,200.00						
2023-2024	Move It Shake It (increase of .25 to \$3.75)	190.00	-3.75	-712.50						
	SENIOR FITNESS	312.44	5,983.45	8,592.00	7,912.50	-679.50	-7.91%			
02-62-20-430365										
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	SNOWBIRD/KISS-IT TOURNS	2,405.00	2,600.00	6,253.00	3,840.00	2,413.00	47.69%			
	Snowbird Teams	16.00	-240.00	-3,840.00						
02-62-20-430430										
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	ADULT VOLLEYBALL	440.00	11,055.00	4,844.40	14,925.00	1,275.00	9.34%			
	CoRec	15.00	-480.00	-7,200.00						
2023-2024	Forfeit Fees	5.00	-25.00	-125.00						
2023-2024	SNOW VOLLEYBALL	20.00	-20.00	-400.00						
2023-2024	Women	15.00	-480.00	-7,200.00						
Total SubAccount: 430 - PROGRAM REVENUE:					23,402.48	60,020.67	88,742.00	91,057.50	2,315.50	2.61%
Total Revenue:					23,402.48	60,020.67	88,742.00	91,057.50	2,315.50	2.61%

Proposed 2023-2024 Budget

Account Number	Expense	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
SubAccount: 501 - PROGRAM SALARIES & WAGES								
ADULT FITNESS SALARIES & WAK		16,927.99	29,354.05	39,630.00	42,608.00	2,978.00		7.51%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Fitness Classes	528.00	25.00	13,200.00				
2023-2024	Prep-10 weeks and under (1 hour per class)	610.00	16.00	9,760.00				
2023-2024	Salaries-Training	40.00	16.00	640.00				
2023-2024	Salaries-Yoga	528.00	36.00	19,008.00				
SENIOR FITNESS SALARIES & WA		446.44	4,751.04	7,003.00	6,232.00	-771.00		-11.01%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Fit at 55 and Up	216.00	24.00	5,184.00				
2023-2024	Move It Shake it Lift It (30 minute class)	29.00	24.00	696.00				
2023-2024	Senior Fitness Prep	20.00	16.00	320.00				
2023-2024	Training	2.00	16.00	32.00				
SNOWBIRD/KISS-IT TOURNS SAL		573.26	696.99	727.00	909.00	182.00		25.03%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Snowbird Supervisor	9.00	21.00	189.00				
2023-2024	Snowbird Umpires	24.00	30.00	720.00				
ADULT VOLLEYBALL SALARIES &		0.00	5,620.00	5,850.00	6,488.00	638.00		10.91%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Attendant	112.00	14.00	1,568.00				
2023-2024	Co-Rec Referee	82.00	30.00	2,460.00				
2023-2024	Women's Referee	82.00	30.00	2,460.00				
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		17,947.69	40,422.08	53,210.00	56,237.00	3,027.00		5.69%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
CONTRACTUAL DANCE CLASSES		1,019.20	917.00	1,890.00	2,016.00	126.00		6.67%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Fall Baton	0.00	0.00	519.00				
2023-2024	Summer Baton	0.00	0.00	486.00				
2023-2024	Winter/Spring Baton	0.00	0.00	1,011.00				
ADULT FITNESS CONTRACTUAL S		56.96	187.89	0.00	0.00	0.00		0.00%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
02-62-20-502365 Budget Detail							
Budget Code							
2023-2024							
	0.00	0.00	91.00	80.00	-11.00	-12.09%	
SNOWBIRD/KISS-IT TOURNS COF							
Description	Units	Price	Amount				
Snowbird QuickScores	16.00	5.00	80.00				
02-62-20-502430 Budget Detail							
Budget Code							
2023-2024							
	0.00	599.00	210.00	448.00	238.00	113.33%	
ADULT VOLLEYBALL CONTRACTL							
Description	Units	Price	Amount				
EVP 70/30 SPLIT	0.00	0.00	280.00				
QuickScores	24.00	7.00	168.00				
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	1,076.16	1,703.89	2,191.00	2,544.00	353.00	16.11%	
SubAccount: 503 - PROGRAM COMMODITIES							
02-62-00-503207 Budget Detail							
Budget Code							
2023-2024							
	0.00	0.00	0.00	0.00	0.00	0.00%	
CONTRACTUAL DANCE CLASSES							
02-62-00-503209 Budget Detail							
Budget Code							
2023-2024							
	296.73	657.54	2,185.00	2,350.00	165.00	7.55%	
ADULT FITNESS COMMODITIES							
Description	Units	Price	Amount				
10 year jacket	10.00	50.00	500.00				
Misc Fitness Equipment	1.00	1,500.00	1,500.00				
Shirts	10.00	35.00	350.00				
02-62-00-503328 Budget Detail							
Budget Code							
2023-2024							
	0.00	0.00	30.00	100.00	70.00	233.33%	
SENIOR FITNESS COMMODITIES							
Description	Units	Price	Amount				
Senior Fitness-Misc	1.00	100.00	100.00				
02-62-20-503365 Budget Detail							
Budget Code							
2023-2024							
	1,588.00	913.12	1,306.00	1,300.00	-6.00	-0.46%	
SNOWBIRD/KISS-IT TOURNS COF							
Description	Units	Price	Amount				
Snowbird 16" Softballs (Dozen)	2.00	200.00	400.00				
Snowbird 1st Place Monetary Award	1.00	400.00	400.00				
Snowbird 2nd Place Monetary Award	1.00	300.00	300.00				
Snowbird 3rd Place Monetary Award	1.00	200.00	200.00				
02-62-20-503430 Budget Detail							
Budget Code							
2023-2024							
	0.00	635.05	2,010.00	1,890.00	-120.00	-5.97%	
ADULT VOLLEYBALL COMMODIT							
Description	Units	Price	Amount				
Adult League Volleyball Net	2.00	500.00	1,000.00				
Awards	4.00	100.00	400.00				
Flip Scoreboards	2.00	35.00	70.00				
Referee Shirts	4.00	15.00	60.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
			2022-2023	2023-2024	2023-2024	(Decrease)	
Volleyballs		4.00	75.00	300.00			
Whistles		4.00	15.00	60.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:	1,884.73	2,205.71	5,531.00	5,640.00	109.00	1.97%	
Total Expense:	20,908.58	44,331.68	60,932.00	64,421.00	3,489.00	5.73%	
Total Center: 62 - ADULT RECREATION:	2,493.90	15,688.99	27,810.00	26,636.50	-1,173.50	-4.22%	
Center: 63 - YOUTH RECREATION							
Revenue							
SubAccount: 430 - PROGRAM REVENUE							
<u>02-63-00-430054</u>	0.00	0.00	16,200.00	0.00	-16,200.00	-100.00%	
<u>02-63-00-430068</u>	450.00	3,292.00	2,560.00	4,250.00	1,690.00	66.02%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Babysitting Training	50.00	-85.00	-4,250.00			
<u>02-63-00-430133</u>	EDUCATION/PRE-SCHOOL	171,888.68		164,933.00	191,788.00	26,855.00	16.28%
Budget Notes							
Budget Code	Description						
2023-2024	Revenue	We raised prices by \$20 a month to cover rising costs.					
<u>02-63-00-430186</u>	CAMP/YOUNG EXPLORERS	362,928.64		375,575.00	511,375.00	135,800.00	36.16%
Budget Notes							
Budget Code	Description						
2023-2024	Revenue	Most income is June, July, August.					
2023-2024	Revenue	We raised prices by \$20 a month to cover rising costs.					
<u>02-63-00-430187</u>	E.T. CAMP	54,688.72		72,595.00	97,254.00	24,659.00	33.97%
Budget Notes							
Budget Code	Description						
2023-2024	Revenue	We raised prices by \$20 a month to cover rising costs.					
<u>02-63-00-430188</u>	JR HIGH & TEEN CAMPS	72,671.82		98,588.00	135,410.00	36,822.00	37.35%
Budget Notes							
Budget Code	Description						
2023-2024	change	Raised fee by \$10					
2023-2024	Revenue	We raised prices by \$20 a month to cover rising costs.					
<u>02-63-00-430214</u>	KID ROCK	8,621.57		7,508.00	10,431.00	2,923.00	38.93%

Proposed 2023-2024 Budget

Account Number	Subject	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Notes	Revenue		Description Participation is way up.					
Budget Code 2023-2024		923.40	1,249.00	2,160.00	2,016.00	-144.00	-6.67%	
<u>02-63-00-430217</u>								
Budget Detail								
Budget Code 2023-2024	Description Kids Fitness (\$9/hr)	28.00	Price -72.00	Amount -2,016.00				
<u>02-63-00-430220</u>		339,156.18	911,662.84	1,139,316.00	1,239,218.00	99,902.00	8.77%	
Budget Notes	Revenue		Description Raised prices \$20 a month.					
Budget Code 2023-2024		7,188.83	37,467.38	24,000.00	38,644.00	14,644.00	61.02%	
<u>02-63-00-430245</u>								
Budget Detail								
Budget Code 2023-2024	Description CLGTC (Crystal Lake Gymnastics Training Centre)	25.00	Price -150.00	Amount -3,750.00				
2023-2024	Trinity 45 minute classes	65.00	-148.00	-9,620.00				
2023-2024	Trinity 60 minute classes	65.00	-160.00	-10,400.00				
2023-2024	Trinity 60 minute Parkour & Tumbling classes	65.00	-174.00	-11,310.00				
2023-2024	Trinity Parkour camps	18.00	-198.00	-3,564.00				
<u>02-63-00-430276</u>		0.00	13,895.00	14,750.00	17,145.00	2,395.00	16.24%	
Budget Notes	Revenue		Description We raised prices by \$20 a month to cover rising costs.					
Budget Code 2023-2024		2,014.32	10,491.55	10,954.00	12,050.00	1,096.00	10.01%	
<u>02-63-00-430287</u>								
Budget Detail								
Budget Code 2023-2024	Description General/Slime	42.00	Price -35.00	Amount -1,470.00				
2023-2024	Misc Youth Classes	45.00	-100.00	-4,500.00				
2023-2024	Youth Specialty Chess	42.00	-115.00	-4,830.00				
2023-2024	Youth Specialty-Magic	50.00	-25.00	-1,250.00				
<u>02-63-00-430329</u>		69.00	0.00	10,780.00	9,680.00	-1,100.00	-10.20%	
Budget Detail								
Budget Code 2023-2024	Description Kids Cooking Fall	0.00	Price 0.00	Amount -3,120.00				
2023-2024	Kids Cooking Summer	0.00	0.00	-3,440.00				

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024	Kids Cooking W/S	0.00	0.00					
02-63-20-430406	TOT OPEN GYM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-63-20-430055	BOYS ASBB	0.00	24,158.00	35,320.00	28,500.00	-6,820.00	-19.31%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	2nd/3rd Grade	90.00	-150.00	-13,500.00				
2023-2024	4th/5th Grade	100.00	-150.00	-15,000.00				
02-63-20-430056	GIRLS ASBB	0.00	9,045.00	24,070.00	18,000.00	-6,070.00	-25.22%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	2nd/3rd Grade	50.00	-150.00	-7,500.00				
2023-2024	4th/5th Grade	70.00	-150.00	-10,500.00				
02-63-20-430094	YOUTH ATHLETICS	24,222.26	94,468.19	80,950.00	114,375.00	33,425.00	41.29%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	HOT SHOTS SPORTS - WINTER CLASSES	0.00	0.00	-14,650.00				
2023-2024	HOT SHOTS SPORTS HOLIDAY CAMPS	0.00	0.00	-3,900.00				
2023-2024	HOT SHOTS SPORTS HOT SHOTS SPORTS FALL	0.00	0.00	-14,650.00				
2023-2024	HOT SHOTS SPORTS SPRING BREAK CAMP	0.00	0.00	-1,950.00				
2023-2024	HOT SHOTS SPORTS SPRING CLASSES	0.00	0.00	-7,325.00				
2023-2024	HOT SHOTS SPORTS SUMMER CAMPS	0.00	0.00	-51,200.00				
2023-2024	HOT SHOTS SPORTS SUMMER CLASSES	0.00	0.00	-20,700.00				
02-63-20-430108	VOLLEYBALL	3,261.88	20,112.17	18,880.00	15,642.00	-3,238.00	-17.15%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	EVO VOLLEYBALL CLINIC	12.00	-99.00	-1,188.00				
2023-2024	EVP VOLLEYBALL CAMPS	36.00	-99.00	-3,564.00				
2023-2024	EVP VOLLEYBALL CLASSES	110.00	-99.00	-10,890.00				
02-63-20-430420	SKYHAWKS CAMPS	0.00	0.00	2,790.00	12,502.00	9,712.00	348.10%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	SKYHAWKS 3 DAY CAMP	8.00	-119.00	-952.00				
2023-2024	SKYHAWKS SUMMER CAMPS 5 DAYS	70.00	-165.00	-11,550.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2022-2023	2023-2024	2023-2024	
02-63-20-430423	1,224.00	0.00	0.00	0.00	0.00	0.00	0.00%
SKILLS FIRST SOCCER	651,992.86	1,796,640.56	2,101,929.00	2,458,280.00	356,351.00	16.95%	
Total SubAccount: 430 - PROGRAM REVENUE:	651,992.86	1,796,640.56	2,101,929.00	2,458,280.00	356,351.00	16.95%	
Total Revenue:							
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
02-63-00-501054	0.00	0.00	5,376.00	0.00	-5,376.00	-100.00%	
YOUTH FLAG FOOTBALL LEAGUE	256.75	263.00	400.00	474.00	74.00	18.50%	
02-63-00-501068							
Budget Detail							
Budget Code							
2023-2024							
2023-2024							
	Description	Units	Price	Amount			
	Babysitting Staff Training	1.50	16.00	24.00			
	Babysitting Training (\$18/hr)	25.00	18.00	450.00			
02-63-00-501133	53,785.27	92,960.33	106,689.00	136,052.00	29,363.00	27.52%	
EDUCATION/PRE-SCHOOL SALAF	145,584.97	172,776.60	211,780.00	288,943.00	77,163.00	36.44%	
02-63-00-501186							
Budget Notes							
Budget Code							
2023-2024	Description						
	change						
	Raised minimum wage to \$15.						
02-63-00-501187	38,220.76	33,973.65	46,431.00	50,069.00	3,638.00	7.84%	
E.T. CAMP SALARIES & WAGES							
02-63-00-501188							
Budget Notes							
Budget Code							
2023-2024	Description						
	change						
	Raised minimum wage to \$15.						
02-63-00-501217	27,278.69	33,744.54	50,160.00	72,538.00	22,378.00	44.61%	
JR HIGH & TEEN CAMPS SALARIE							
02-63-00-501217							
Budget Notes							
Budget Code							
2023-2024	Description						
	change						
	Raised minimum wage to \$15.						
02-63-00-501217	956.50	1,722.50	1,680.00	1,728.00	48.00	2.86%	
KIDS FITNESS CLASSES SALARIES							
02-63-00-501220							
Budget Detail							
Budget Code							
2023-2024	Description						
	Kids Fitness	48.00	36.00	1,728.00			
02-63-00-501220	315,562.35	457,829.04	558,627.00	581,536.00	22,909.00	4.10%	
EXTENDED TIME SALARIES & WA							
02-63-00-501287							
Budget Notes							
Budget Code							
2023-2024	Description						
	change						
	Raised minimum wage to \$15.						
02-63-00-501287	0.00	0.00	1,080.00	360.00	-720.00	-66.67%	
YOUTH SPECIALTY CLASSES SALA							

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
		Total Activity	Units	Price	Total Activity	2022-2023	2023-2024	Budget	to Parent Budget	
Budget Detail										
Budget Code										
2023-2024	Youth Specialty-hourly wages		18.00	20.00		360.00				
02-63-00-501329	LITTLE CHEFS/TOT COOKING SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
02-63-00-501406	TOT OPEN GYM SALARIES & WA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
02-63-20-501055	BOYS ASBB SALARIES & WAGES	0.00	5,939.12			11,215.00	10,740.00	-475.00	-4.24%	
Budget Detail										
Budget Code										
2023-2024	2nd/3rd Grade Referees		35.00	38.00		1,330.00				
2023-2024	4th/5th Grade Referees		42.00	76.00		3,192.00				
2023-2024	Attendants		147.00	14.00		2,058.00				
2023-2024	Coaches		260.00	16.00		4,160.00				
02-63-20-501056	GIRLS ASBB SALARIES & WAGES	0.00	1,151.66			9,035.00	6,822.00	-2,213.00	-24.49%	
Budget Detail										
Budget Code										
2023-2024	2nd/3rd Grade Referees		21.00	38.00		798.00				
2023-2024	4th/5th Grade Referees		28.00	76.00		2,128.00				
2023-2024	Attendants		100.00	14.00		1,400.00				
2023-2024	Coaches		156.00	16.00		2,496.00				
02-63-20-501108	VOLLEYBALL SALARIES & WAGES	0.00	0.00	0.00		0.00	0.00	0.00	0.00%	
	Total SubAccount: 501 - PROGRAM SALARIES & WAGES:	581,645.29	800,360.44			1,002,473.00	1,149,262.00	146,789.00	14.64%	
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES										
02-63-00-502054	YOUTH FLAG FOOTBALL LEAGUE	0.00	0.00	0.00		84.00	0.00	-84.00	-100.00%	
02-63-00-502133	EDUCATION/PRE-SCHOOL CONT	10,989.89	15,199.61			11,300.00	12,610.00	1,310.00	11.59%	
02-63-00-502186	CAMP/YOUNG EXPLORERS CONT	3,221.62	22,615.75			39,600.00	49,807.00	10,207.00	25.78%	
Budget Notes										
Budget Code										
2023-2024	Subject Change									
	Description									
	Trip fees and campdocs increased.									
02-63-00-502187	E.T. CAMP CONTRACTUAL SVCS	305.00	7,216.70			7,600.00	12,400.00	4,800.00	63.16%	
Budget Notes										
Budget Code										
2023-2024	Subject contractual									
	Description									
	Rising food and bus cost. Plus paying custodial.									
02-63-00-502188	JR HIGH & TEEN CAMPS CONTRA	1,056.90	10,910.63			16,558.00	20,430.00	3,872.00	23.38%	

Proposed 2023-2024 Budget

Account Number	Subject	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
					2022-2023	2023-2024	2022-2023	2023-2024	
Budget Notes	Contractual	Rising trip and bus costs.							
Budget Code									
2023-2024									
02-63-00-502214	KID ROCK CONTRACTUAL SVCS	622.00	5,258.50		5,140.00	7,302.00	2,162.00	42.06%	
02-63-00-502220	EXTENDED TIME CONTRACTUAL	165,546.66	180,610.19		258,253.00	263,553.00	5,300.00	2.05%	
Budget Detail									
Budget Code									
2023-2024									
2023-2024									
02-63-00-502245	GYMNASTICS CONTRACTUAL SVI	1,619.10	19,201.18		16,800.00	24,532.00	7,732.00	46.02%	
Budget Detail									
Budget Code									
2023-2024									
2023-2024									
2023-2024									
02-63-00-502276	JR. LEADERS CONTRACTUAL SVC	0.00	4,423.68		9,700.00	10,725.00	1,025.00	10.57%	
02-63-00-502287	YOUTH SPECIALTY CLASSES CON	814.90	6,654.70		4,984.00	8,200.00	3,216.00	64.53%	
Budget Detail									
Budget Code									
2023-2024									
2023-2024									
2023-2024									
2023-2024									
02-63-00-502329	LITTLE CHEFS/TOT COOKING COI	272.00	0.00		7,546.00	6,760.00	-786.00	-10.42%	
Budget Detail									
Budget Code									
2023-2024									
2023-2024									
2023-2024									
2023-2024									
02-63-20-502055	BOYS ASBB CONTRACTUAL SVCS	0.00	0.00		2,863.00	3,990.00	1,127.00	39.36%	
Budget Detail									
Budget Code									
2023-2024									
2023-2024									
2023-2024									
02-63-20-502056	GIRLS ASBB CONTRACTUAL SVCS	0.00	172.00		2,345.00	3,598.00	1,253.00	53.43%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
<u>02-63-20-502094</u>	YOUTH ATHLETICS CONTRACTU	14,464.45	61,541.90		56,665.00	80,062.50	23,397.50		41.29%	
Budget Detail										
Budget Code										
2023-2024	2nd/3rd Grade QuickScores		6.00	7.00	42.00					
2023-2024	4th/5th Grade QuickScores		8.00	7.00	56.00					
2023-2024	District 155 Custodian Fees		50.00	70.00	3,500.00					
Budget Detail										
Budget Code										
2023-2024	HOT SHOTS SPORTS 70/30 SPLIT		0.00	0.00	80,062.50					
<u>02-63-20-502108</u>	VOLLEYBALL CONTRACTUAL SVC	1,277.10	12,418.52		13,216.00	10,949.00	-2,267.00		-17.15%	
Budget Detail										
Budget Code										
2023-2024	EVP VOLLEYBALL 70/30 SPLIT		0.00	0.00	10,949.00					
<u>02-63-20-502420</u>	SKYHAWKS CAMPS CONTRACTU	0.00	0.00		1,953.00	8,751.00	6,798.00		348.08%	
Budget Detail										
Budget Code										
2023-2024	SKYHAWKS 70/30 split		0.00	0.00	8,751.00					
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		200,189.62	346,223.36		454,607.00	523,669.50	69,062.50		15.19%	
SubAccount: 503 - PROGRAM COMMODITIES										
<u>02-63-00-503054</u>	YOUTH FLAG FOOTBALL LEAGUE	0.00	0.00		4,515.00	0.00	-4,515.00		-100.00%	
<u>02-63-00-503068</u>	BABYSITTING TRAINING COMM	101.00	265.00		900.00	1,650.00	750.00		83.33%	
Budget Notes										
Budget Code										
2023-2024	Subject									
2023-2024	Description									
2023-2024	No books bought for 2022. All were donated from the hospital.									
Budget Detail										
Budget Code										
2023-2024	Babysitting Training Books		50.00	32.00	1,600.00					
2023-2024	Babysitting Training Misc		1.00	50.00	50.00					
<u>02-63-00-503133</u>	EDUCATION/PRE-SCHOOL COM	2,743.13	4,992.66		7,796.00	5,571.00	-2,225.00		-28.54%	
<u>02-63-00-503186</u>	CAMP/YOUNG EXPLORERS COM	5,147.91	10,522.65		11,130.00	13,875.00	2,745.00		24.66%	
Budget Notes										
Budget Code										
2023-2024	Subject									
2023-2024	Description									
2023-2024	Rising supply costs.									
<u>02-63-00-503187</u>	E.T. CAMP COMMODITIES	1,389.02	1,936.48		2,201.00	3,064.00	863.00		39.21%	

Proposed 2023-2024 Budget

Account Number	Budget Notes	Budget Code	2020-2021 Total Activity	2021-2022 Total Activity	Description	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
						2022-2023	2023-2024	2022-2023	2023-2024	
						Increase / (Decrease)				
	Subject		678.39	2,129.81	Rising supply costs.	2,665.00	4,398.00	1,733.00	65.03%	
	Supply									
02-63-00-503188	Budget Notes									
	Subject		0.00	7.99	Rising supply costs.	0.00	0.00	0.00	0.00%	
	Supply		11,391.97	33,352.06		41,495.00	45,035.00	3,540.00	8.53%	
02-63-00-503217	Budget Notes									
	Subject		0.00		Change					
	Change		0.00	608.00	Camdocs and supplies went up in price.	563.00	563.00	0.00	0.00%	
02-63-00-503276	Budget Notes									
	Subject		0.00	196.00	Change	100.00	100.00	0.00	0.00%	
	Change		0.00							
02-63-00-503287	Budget Notes									
	Subject		0.00		Change					
	Change		0.00							
02-63-00-503299	Budget Notes									
	Subject		0.00		Change					
	Change		0.00							
02-63-00-503406	Budget Notes									
	Subject		0.00		Change					
	Change		0.00							
02-63-20-503055	Budget Notes									
	Subject		0.00		Change					
	Change		0.00							
02-63-20-503056	Budget Notes									
	Subject		0.00		Change					
	Change		0.00							
02-63-20-503056	Budget Notes									
	Subject		0.00		Change					
	Change		0.00							

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Equipment Bags		1.00	50.00				
First Aid		1.00	100.00				
Game Balls		2.00	75.00				
Jerseys		130.00	11.00	1,430.00			
VOLLEYBALL COMMODITIES							
	196.40	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 503 - PROGRAM COMMODITIES:	21,647.82	60,096.22	89,972.00	81,006.00	-8,916.00	-9.92%	
Total Expense: 803,482.73 1,206,680.02							
Total Center: 63 - YOUTH RECREATION: -151,489.87 589,960.54							

Center: 64 - PROGRAMS FOR ALL AGES

Revenue	SubAccount: 430 - PROGRAM REVENUE
	ADULT/YOUTH DANCE
	83,420.19

Budget Detail

Budget Code	Description	Units	Price	Amount
2023-2024	Adult Ballroom Dance - All Seasons	0.00	0.00	-5,400.00
2023-2024	Adult Line Dance - All Seasons	0.00	0.00	-5,400.00
2023-2024	Adult Private Lessons	0.00	0.00	-1,000.00
2023-2024	Adult Social Dance Nights	0.00	0.00	-2,500.00
2023-2024	Fall 45 Min Classes	0.00	0.00	-5,670.00
2023-2024	Fall 60 Min Classes	0.00	0.00	-5,400.00
2023-2024	Fall Baton	0.00	0.00	-440.00
2023-2024	Fall Tot Classes	0.00	0.00	-1,950.00
2023-2024	New Instructor Class (Comp)	0.00	0.00	-9,000.00
2023-2024	Recital Tickets	0.00	0.00	-2,500.00
2023-2024	Summer 45 Min Classes	0.00	0.00	-3,465.00
2023-2024	Summer 60 Min Classes	0.00	0.00	-3,240.00
2023-2024	Summer Baton	0.00	0.00	-440.00
2023-2024	Summer Camps	0.00	0.00	-3,750.00
2023-2024	Summer Tot Classes	0.00	0.00	-1,950.00
2023-2024	W/S Baton	0.00	0.00	-864.00
2023-2024	W/S Non-Recital Classes	0.00	0.00	-4,320.00
2023-2024	W/S Recital Classes	0.00	0.00	-35,400.00
GARDEN PLOTS				
		2,653.19	3,113.39	3,170.00
				550.00
				17.35%

Budget Detail

Budget Code	Description	Units	Price	Amount
2023-2024	non res	4.00	-55.00	-220.00
2023-2024	res and non-res senior	65.00	-40.00	-2,600.00

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2022-2023	2023-2024	2023-2024	
2023-2024		45.00	-20.00	-900.00			
<u>02-64-00-430270</u>		5,107.00		5,250.00	5,650.00	400.00	7.62%
Budget Detail							
Budget Code							
2023-2024		0.00	0.00				
Description		Units	Price	Amount			
Updated based on weeks and weather		0.00	0.00	-5,650.00			
<u>02-64-00-430282</u>	14,728.80	25,478.10		21,185.00	22,550.00	1,365.00	6.44%
Budget Detail							
Budget Code							
2023-2024		30.00	-203.00	-6,090.00			
Description		Units	Price	Amount			
Fall 15 week session		30.00	-203.00	-6,090.00			
Fall Advanced 15 week session		4.00	-236.00	-944.00			
Spring 10 week session		30.00	-136.00	-4,080.00			
Spring Advanced 10 week session		4.00	-157.00	-628.00			
Summer 11 week session		30.00	-149.00	-4,470.00			
Summer Advanced 11 week session		4.00	-173.00	-692.00			
Winter 12 week session		30.00	-163.00	-4,890.00			
Winter Advanced 12 week session		4.00	-189.00	-756.00			
<u>02-64-00-430283</u>	396.00	4,570.72		4,664.00	7,450.00	2,786.00	59.73%
Budget Detail							
Budget Code							
2023-2024		10.00	-52.00	-520.00			
Description		Units	Price	Amount			
Fall Session (1 - 3.5 wk session)		10.00	-52.00	-520.00			
Fall Session (3 - 12 wk sessions)		20.00	-88.00	-1,760.00			
Hapkido Uniforms		25.00	-20.00	-500.00			
Self Defense Classes		18.00	-15.00	-270.00			
Summer (2 - 12 wk sessions)		20.00	-88.00	-1,760.00			
Winter/Spring (3 - 12 wk sessions)		30.00	-88.00	-2,640.00			
<u>02-64-00-430284</u>	326.00	2,749.00		4,500.00	9,165.00	4,665.00	103.67%
Budget Detail							
Budget Code							
2023-2024		0.00	0.00	-1,440.00			
Description		Units	Price	Amount			
Adults Charcuterie		0.00	0.00	-1,440.00			
Adults Family Project		0.00	0.00	-360.00			
Adults Pop Art Pet Portrait		0.00	0.00	-825.00			
Adults Your Choice		0.00	0.00	-525.00			
Fall Kids		0.00	0.00	-1,500.00			
Summer Kids		0.00	0.00	-2,640.00			
Winter/Spring Kids		0.00	0.00	-1,875.00			
<u>02-64-00-430383</u>	8,444.61	27,058.22		37,025.00	53,750.00	16,725.00	45.17%
Budget Detail							
Budget Code							
2023-2024		0.00	0.00				
Description		Units	Price	Amount			
THEATER/VOICE		0.00	0.00				

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	Fall Show		0.00	0.00	-12,500.00					
2023-2024	Music Lessons		0.00	0.00	-5,000.00					
2023-2024	Summer Camp Show		0.00	0.00	-15,000.00					
2023-2024	Ticket Sales - All Shows		0.00	0.00	-750.00					
2023-2024	Voice Lessons		0.00	0.00	-8,000.00					
2023-2024	W/S Show		0.00	0.00	-12,500.00					
Total SubAccount: 430 - PROGRAM REVENUE:		62,381.40	151,496.62			151,984.00	194,974.00	42,990.00	28.29%	
Total Revenue:		62,381.40	151,496.62			151,984.00	194,974.00	42,990.00	28.29%	

Expense

SubAccount: 501 - PROGRAM SALARIES & WAGES

02-64-00-501205

Budget Detail

Budget Code	Description	Units	Price	Amount	Increase / (Decrease)
2023-2024	Ballroom/Line Dance Instructor	0.00	0.00	2,859.00	
2023-2024	Fall Instructors	0.00	0.00	3,145.00	
2023-2024	Instructor Recital Prep Hours	0.00	0.00	1,300.00	
2023-2024	New Dance Director	0.00	0.00	16,000.00	
2023-2024	Recital Staffing	0.00	0.00	1,500.00	
2023-2024	Staff Meetings	0.00	0.00	260.00	
2023-2024	Summer Clases & Camp Instructors	0.00	0.00	3,468.00	
2023-2024	W/S Instructors	0.00	0.00	6,502.00	
Total Revenue:		16,242.21	27,155.92	38,875.00	-3,841.00
Total Revenue:		16,242.21	27,155.92	38,875.00	-3,841.00

02-64-00-501270

Budget Detail

Budget Code	Description	Units	Price	Amount	Increase / (Decrease)
2023-2024	Updated based on revenue projections	0.00	0.00	2,450.00	
Total Revenue:		0.00	1,940.00	2,250.00	200.00
Total Revenue:		0.00	1,940.00	2,250.00	200.00

02-64-00-501283

Budget Detail

Budget Code	Description	Units	Price	Amount	Increase / (Decrease)
2023-2024	HAPKIDO SALARIES & WAGES	277.75	1,789.00	2,680.00	2,286.00
Total Revenue:		277.75	1,789.00	2,680.00	2,286.00
Total Revenue:		277.75	1,789.00	2,680.00	2,286.00

02-64-00-501284

02-64-00-501383

Budget Code	Description	Units	Price	Amount	Increase / (Decrease)
2023-2024	HAPKIDO CLASSES	364.00	13.00	4,732.00	
2023-2024	HR SAFETY TRAINING MEETING	6.00	13.00	78.00	
2023-2024	SELF DEFENSE CLASSES	12.00	13.00	156.00	
Total Revenue:		0.00	0.00	0.00	0.00
Total Revenue:		2,444.97	6,660.73	5,286.00	10,222.00
Total Revenue:		2,444.97	6,660.73	5,286.00	10,222.00

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
				Amount	Amount	Increase / (Decrease)		
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:								
		18,964.93	37,545.65	49,091.00	57,958.00	8,867.00		18.06%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
ADULT/YOUTH DANCE CONTRAC								
		84.49	1,031.51	1,048.00	1,080.00	32.00		3.05%
Budget Detail								
Budget Code	Description	Units	Price	Amount	Amount	Amount	Amount	Amount
2023-2024	Baton Lessons	0.00	0.00	1,080.00				
<u>02-64-00-502285</u>	GARDEN PLOTS CONTRACTUAL S	0.00	0.00		200.00	0.00	-200.00	-100.00%
<u>02-64-00-502282</u>	SHOTOKAN CONTRACTUAL SVCS	7,506.45	16,537.55	14,830.00	15,785.00	955.00	955.00	6.44%
Budget Detail								
Budget Code	Description	Units	Price	Amount	Amount	Amount	Amount	Amount
2023-2024	Shotokan 70/30 split	0.00	0.00	15,785.00				
<u>02-64-00-502283</u>	HAPKIDO CONTRACTUAL SVCS	0.00	0.00		0.00	0.00	0.00	0.00%
<u>02-64-00-502284</u>	ART CLASSES CONTRACTUAL SVC	387.20	1,695.76	3,150.00	6,414.50	3,264.50	3,264.50	103.63%
Budget Detail								
Budget Code	Description	Units	Price	Amount	Amount	Amount	Amount	Amount
2023-2024	Adults Charcuterie Board	0.00	0.00	1,005.00				
2023-2024	Adults Family Project	0.00	0.00	252.00				
2023-2024	Adults Pop Art Pet Portrait	0.00	0.00	577.50				
2023-2024	Adults Your Choice	0.00	0.00	367.50				
2023-2024	Fall Kids	0.00	0.00	1,050.00				
2023-2024	Summer Kids	0.00	0.00	1,850.00				
2023-2024	Winter/Spring Kids	0.00	0.00	1,312.50				
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:								
		7,978.14	19,450.82	19,228.00	23,279.50	4,051.50		21.07%

Proposed 2023-2024 Budget

Account Number	SubAccount: 503 - PROGRAM COMMODITIES	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
ADULT/YOUTH DANCE COMMOI		4,118.38	8,848.69	11,495.00	14,490.00	2,995.00	26.05%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Dance Camp Supplies	0.00	0.00	500.00				
2023-2024	Fall Studio Supplies	0.00	0.00	500.00				
2023-2024	Recital Auditorium Rental	0.00	0.00	1,500.00				
2023-2024	Recital Costumes	0.00	0.00	9,750.00				
2023-2024	Recital Food for Staff	0.00	0.00	150.00				
2023-2024	Recital Supplies	0.00	0.00	500.00				
2023-2024	Social Dance Nights Food/Drink	0.00	0.00	500.00				
2023-2024	Summer Camp Shirts	0.00	0.00	240.00				
2023-2024	TuTu Tix Payment	0.00	0.00	350.00				
2023-2024	W/S Studio Supplies	0.00	0.00	500.00				
	GARDEN PLOTS COMMODITIES	0.00	238.53	1,500.00	1,500.00	0.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	misc	1.00	250.00	250.00				
2023-2024	new sign at kiosk	1.00	500.00	500.00				
2023-2024	wagons	1.00	750.00	750.00				
	WAGON RIDES COMMODITIES	0.00	0.00	500.00	400.00	-100.00	-20.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Repairs	0.00	0.00	400.00				
	HAPKIDO COMMODITIES	0.00	894.65	700.00	1,500.00	800.00	114.29%	
Budget Notes								
Budget Code	Subject	Description						
2023-2024	FOLDING GYM MATS	REPLACEMENT MATS WILL ONLY BE PURCHASED IF REVENUE EXCEEDS BUDGET BY \$900						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	FOLDING GYM MATS (IF CLASS REVENUE IS OV	4.00	225.00	900.00				
2023-2024	HAPKIDO UNIFORMS	25.00	20.00	500.00				
2023-2024	MISC SUPPLIES	0.00	0.00	100.00				
	ART CLASSES COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00%	
	THEATER/VOICE COMMODITIES	1,290.94	4,332.97	7,380.00	15,410.00	8,030.00	108.81%	

Proposed 2023-2024 Budget

Account Number	Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
					2022-2023	2023-2024	2022-2023	2023-2024	
Budget Detail									
Budget Code									
2023-2024	Auditorium Rental - all shows	0.00	0.00	4,500.00					
2023-2024	Costumes - all shows	0.00	0.00	3,000.00					
2023-2024	MTI License & Scripts	0.00	0.00	2,430.00					
2023-2024	Set Decor - all shows	0.00	0.00	3,000.00					
2023-2024	Shirts - all shows	0.00	0.00	680.00					
2023-2024	Summer Camp Bussing	0.00	0.00	500.00					
2023-2024	Summer Camp Field Trip	0.00	0.00	300.00					
2023-2024	Voice and Music Lesson Supplies	0.00	0.00	1,000.00					
	Total SubAccount: 503 - PROGRAM COMMODITIES:	5,409.32	14,314.84		21,575.00	33,300.00	11,725.00	54.35%	
	Total Expense:	32,352.39	71,311.31		89,894.00	114,537.50	24,643.50	27.41%	
	Total Center: 64 - PROGRAMS FOR ALL AGES:	30,029.01	80,185.31		62,090.00	80,436.50	18,346.50	29.55%	

Center: 65 - SENIOR CITIZENS

Revenue	SubAccount: 430 - PROGRAM REVENUE	Units	Price	Amount	Comparison 1 Budget	Comparison 1 to Parent Budget %
Budget Detail						
Budget Code						
2023-2024	SENIOR TRIPS	0.00	12,895.76	16,575.00	22,820.00	37.68%
	Budget Notes					
	Budget Code					
2023-2024	Reduced fees					
	Description					
2023-2024	Out and About Trips	60.00	-12.00	-720.00		
2023-2024	Senior Trips (12% plus \$12 formula)	260.00	-85.00	-22,100.00		
	Budget Notes					
	Budget Code					
2023-2024	MISC. SENIOR PROGRAMS	1,562.92	5,361.98	9,480.00	10,920.00	15.19%
	Budget Notes					
	Budget Code					
2023-2024	Senior Camp					
	Description					
2023-2024	Added Senior Camp and took off Mah Jongg					

Budget Detail	Description	Units	Price	Amount
Budget Code				
2023-2024	Misc Party	48.00	-10.00	-480.00
2023-2024	Senior Bingo	120.00	-5.00	-600.00
2023-2024	Senior Camp	50.00	-40.00	-2,000.00
2023-2024	Senior Parties	40.00	-40.00	-1,600.00

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
			2022-2023	2023-2024	2023-2024	(Decrease)	
2023-2024		96.00	-65.00				
Senior Watercolor		96.00	-65.00				
Total SubAccount: 430 - PROGRAM REVENUE:	1,562.92	18,257.74	26,055.00	33,740.00	7,685.00	29.50%	
Total Revenue:	1,562.92	18,257.74	26,055.00	33,740.00	7,685.00	29.50%	
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
02-65-00-501466							
Budget Detail							
Budget Code							
2023-2024							
Senior Trips-hourly staff (\$18/hr)		32.00	18.00	576.00	96.00	20.00%	
Budget Code							
2023-2024							
MISC. SENIOR PROGRAMS SALAI	2,679.20	12,739.65	18,849.00	21,213.00	2,364.00	12.54%	
Budget Detail							
Budget Code							
2023-2024							
Bingo		36.00	17.50	630.00			
2023-2024		288.00	18.50	5,328.00			
Salaries-Watercolors- 96 wks x 3.5hours		858.00	17.50	15,015.00			
2023-2024		15.00	16.00	240.00			
Senior Center Training							
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:	2,679.20	12,739.65	19,329.00	21,789.00	2,460.00	12.73%	
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES							
02-65-00-502466							
Budget Detail							
Budget Code							
2023-2024							
Senior Trips Contractual SV	120.00	8,404.05	11,970.00	16,380.00	4,410.00	36.84%	
Budget Code							
2023-2024							
Senior Trips Contractual		252.00	65.00	16,380.00			
Budget Notes							
Budget Code							
2023-2024							
MISC. SENIOR PROGRAMS CONT	120.34	300.00	1,600.00	2,650.00	1,050.00	65.63%	
Budget Detail							
Budget Code							
2023-2024							
Senior Camp							
Added Senior Camp							
Budget Detail							
Budget Code							
2023-2024							
Camp Trip/food		50.00	25.00	1,250.00			
2023-2024		40.00	35.00	1,400.00			
Food							
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	240.34	8,704.05	13,570.00	19,030.00	5,460.00	40.24%	

Proposed 2023-2024 Budget

Account Number	SubAccount: 503 - PROGRAM COMMODITIES	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
<u>02-65-00-503466</u>	SENIOR TRIPS COMMODITIES	0.00	411.64	130.00	150.00	20.00	15.38%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Senior Trip Misc-snacks, shirt	1.00	150.00	150.00				
<u>02-65-00-503469</u>	MISC. SENIOR PROGRAMS COMI	62.98	1,319.81	3,205.00	3,595.00	390.00	12.17%	
Budget Notes	Description							
Budget Code	Subject							
2023-2024	Bingo							
2023-2024	Watercolor/Mah Jongg/Bridge							
	Cut bingo to 1 time a month instead of 2 times a month Increase in class fees per class. Bridge is no longer offered as instructor is elderly.							
Budget Detail	Description	Units	Price	Amount				
2023-2024	Bingo-22 prizes x 10 games	12.00	70.00	840.00				
2023-2024	Coffee/Supplies	1.00	2,500.00	2,500.00				
2023-2024	Deco/Supplies	1.00	150.00	150.00				
2023-2024	Staff Shirts	3.00	35.00	105.00				
Total SubAccount: 503 - PROGRAM COMMODITIES:		62.98	1,731.45	3,335.00	3,745.00	410.00	12.29%	
Total Expense:		2,982.52	23,175.15	36,234.00	44,564.00	8,330.00	22.99%	
Total Center: 65 - SENIOR CITIZENS:		-1,419.60	-4,917.41	-10,179.00	-10,824.00	-645.00	6.34%	
Center: 66 - SPECIAL EVENTS								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
<u>02-66-00-430121</u>								
Budget Detail	Description	Units	Price	Amount				
Budget Code	Registration - \$25/person	0.00	0.00	-2,750.00				
2023-2024								
<u>02-66-00-430122</u>	DAUGHTER DATE NIGHT	0.00	4,394.00	5,000.00	5,500.00	500.00	10.00%	
Budget Detail	Description	Units	Price	Amount				
Budget Code	Registration - \$25/person	0.00	0.00	-5,500.00				
2023-2024								
<u>02-66-00-430128</u>	SEASONAL SPECIAL EVENTS	1,580.00	3,625.00	26,250.00	28,850.00	2,600.00	9.90%	
Budget Detail	Description	Units	Price	Amount				
Budget Code	Family Holiday Event	0.00	0.00	-2,000.00				
2023-2024								

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
2023-2024							
Galentines Day	0.00	0.00	-1,500.00				
Jaws Beverage Sales	0.00	0.00	-8,000.00				
Jaws Concessions	0.00	0.00	-1,000.00				
Jaws Food Trucks (5 at \$250 each)	0.00	0.00	-1,250.00				
Jaws Ticket Sales (\$10/person)	0.00	0.00	-10,000.00				
New Program Idea	0.00	0.00	-1,000.00				
Puzzlepalooza 2/year	0.00	0.00	-3,600.00				
Truck or Treat	0.00	0.00	-500.00				
02-66-00-430129	0.00	23,726.00	0.00	0.00	0.00	0.00	0.00%
SUMMER MOVIES IN THE PARK	0.00	2,875.00	3,750.00	3,750.00	0.00	0.00	0.00%
CHILI OPEN							
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Chili Open (Teams of 4)	30.00	-125.00	-3,750.00				
02-66-00-430370	0.00	12,900.00	7,500.00	5,000.00	-2,500.00	-33.33%	
SUMMER CONCERT SERIES							
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Concert in Parks sponsorship	0.00	0.00	-5,000.00				
Total SubAccount: 430 - PROGRAM REVENUE:	1,580.00	49,656.00	45,000.00	45,850.00	850.00	1.89%	
Total Revenue:	1,580.00	49,656.00	45,000.00	45,850.00	850.00	1.89%	
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
02-66-00-501121	0.00	73.00	132.00	180.00	48.00	36.36%	
SON DATE NIGHT SALARIES & W							
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
4 Staff for 3 Hours	0.00	0.00	180.00				
02-66-00-501122	0.00	87.00	180.00	360.00	180.00	100.00%	
DAUGHTER DATE NIGHT SALARI							
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
4 Staff for 6 hours	0.00	0.00	360.00				
02-66-00-501128	60.00	45.00	1,860.00	2,115.00	255.00	13.71%	
SEASONAL SPECIAL EVENTS SAL							
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Galentines Day Staff	0.00	0.00	90.00				
Jaws Beer Tent Staff	0.00	0.00	360.00				
Jaws Support Staff (admissions, parking, etc)	0.00	0.00	1,440.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget %
			2022-2023	2023-2024	
2023-2024					
Unplugged After Dark Staff	0.00	0.00	225.00		
02-566-00-5011129	0.00	0.00	0.00	0.00	0.00%
SUMMER MOVIES IN THE PARK (
02-566-00-501235	0.00	130.00	104.00	104.00	0.00%
CHILI OPEN SALARIES & WAGES					
Budget Detail					
Budget Code			Amount		
2023-2024			104.00		
Description					
Staff					
Units	8.00				
Price	13.00				
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:	60.00	335.00	2,276.00	2,759.00	21.22%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES					
02-566-00-502128	20.00	2,529.75	9,130.00	1,000.00	-89.05%
SEASONAL SPECIAL EVENTS CON					
Budget Detail					
Budget Code			Amount		
2023-2024			1,000.00		
Description					
Jaws Swank Movie Rental					
Units	0.00				
Price	0.00				
02-566-00-502129	0.00	799.77	0.00	0.00	0.00%
SUMMER MOVIES IN THE PARK (
02-566-00-502179	0.00	0.00	3,500.00	3,500.00	0.00%
BEACH SPECIAL EVENTS CONTRA					
Budget Detail					
Budget Code			Amount		
2023-2024			3,500.00		
Description					
BACK TO SCHOOL BASH					
Units	0.00				
Price	0.00				
02-566-00-502370	0.00	8,725.00	7,200.00	9,200.00	27.78%
SUMMER CONCERT SERIES CON					
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	20.00	12,054.52	19,830.00	13,700.00	-30.91%
SubAccount: 503 - PROGRAM COMMODITIES					
02-566-00-503121	0.00	1,510.52	1,630.00	1,750.00	7.36%
SON DATE NIGHT COMMODITIE					
Budget Detail					
Budget Code			Amount		
2023-2024			300.00		
Description					
Crafts					
Units	0.00				
Price	0.00				
2023-2024			300.00		
Description					
Decor					
Units	0.00				
Price	0.00				
2023-2024			250.00		
Description					
DJ					
Units	0.00				
Price	0.00				
2023-2024			150.00		
Description					
Favors					
Units	0.00				
Price	0.00				
2023-2024			600.00		
Description					
Food/Drink					
Units	0.00				
Price	0.00				
2023-2024			150.00		
Description					
Games					
Units	0.00				
Price	0.00				
02-566-00-503122	0.00	3,046.01	2,935.00	3,060.00	4.26%
DAUGHTER DATE NIGHT COMM					
Budget Detail					
Budget Code			Amount		
2023-2024			500.00		
Description					
Craft Supplies					
Units	0.00				
Price	0.00				
2023-2024			500.00		
Description					
Decor					
Units	0.00				
Price	0.00				
2023-2024			600.00		
Description					
DJ					

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
Favors	0.00	0.00	500.00				
Food/Drink	0.00	0.00	500.00				
Performer	0.00	0.00	460.00				
SEASONAL SPECIAL EVENTS COM	668.76	2,576.92	14,050.00	32,050.00	18,000.00	128.11%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	CIP Sound	0.00	0.00	15,000.00			
2023-2024	Concerts with the Library (bands, snacks)	0.00	0.00	2,000.00			
2023-2024	Galentines Day Supplies (food, decor, activity)	0.00	0.00	1,500.00			
2023-2024	Jaws Alcohol	0.00	0.00	2,500.00			
2023-2024	Jaws Concession Supplies	0.00	0.00	500.00			
2023-2024	Jaws Decor	0.00	0.00	500.00			
2023-2024	Jaws Misc Supplies	0.00	0.00	500.00			
2023-2024	Jaws Signage	0.00	0.00	1,500.00			
2023-2024	Jaws Staff Food/Drink	0.00	0.00	250.00			
2023-2024	Jaws Wristbands	0.00	0.00	100.00			
2023-2024	New Program Idea	0.00	0.00	2,000.00			
2023-2024	Puzzlepalooza (puzzles, medals, gift cards, tabl	0.00	0.00	2,000.00			
2023-2024	Special Event Volunteer/Staff Shirts	0.00	0.00	700.00			
2023-2024	Truck or Treat	0.00	0.00	2,000.00			
2023-2024	Unplugged After Dark Supplies	0.00	0.00	1,000.00			
02-66-00-503129	SUMMER MOVIES IN THE PARK (177.09	7,946.52	0.00	0.00	0.00%	
02-66-00-503179	BEACH SPECIAL EVENTS COMM	0.00	873.79	2,500.00	0.00	0.00%	
02-66-00-503235	CHILI OPEN COMMODITIES	94.90	2,353.81	3,570.00	0.00	0.00%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Golf Balls	55.00	12.00	660.00			
2023-2024	Hats	164.00	5.00	820.00			
2023-2024	Pencils	1.00	50.00	50.00			
2023-2024	Prizes	4.00	100.00	400.00			
2023-2024	Scorecards	10.00	164.00	1,640.00			
02-66-00-503370	SUMMER CONCERT SERIES COM	0.00	1,232.47	1,000.00	0.00	0.00%	
Budget Notes							
Budget Code	Subject	Description					
2023-2024	SIGNAGE	SPONSORSHIP BANNERS HANDICAP PARKING LOT FULL					

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
				2022-2023	2023-2024	2022-2023	2023-2024	
Account Number								
Budget Detail								
Budget Code		Units	Price	Amount				
2023-2024	SIGNAGE	0.00	0.00	1,000.00				
Total SubAccount: 503 - PROGRAM COMMODITIES:		940.75	19,540.04	25,685.00	43,930.00	18,245.00	71.03%	
Total Expense:		1,020.75	31,929.56	47,791.00	60,389.00	12,598.00	26.36%	
Total Center: 66 - SPECIAL EVENTS:		559.25	17,726.44	-2,791.00	-14,539.00	-11,748.00	420.92%	
Center: 68 - LIPPOLD PARK COMPLEX								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
02-68-00-430356								
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	2024 Partial	1.00	-3,100.00	-3,100.00				
2023-2024	Co-Rec 12" MUSHBALL (Friday)	20.00	-330.00	-6,600.00				
2023-2024	Forfeit Fees	2.00	-25.00	-50.00				
2023-2024	Men's 12" (Tuesday-Thursdays)	34.00	-440.00	-14,960.00				
2023-2024	Men's 12" Monday Unlimited Arc League	6.00	-440.00	-2,640.00				
02-68-00-430357								
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Co-Rec 12" MUSHBALL (Friday)	18.00	-660.00	-11,880.00				
2023-2024	Forfeit Fees	2.00	-25.00	-50.00				
2023-2024	Men's 12" 40+ League (Wednesday)	8.00	-1,210.00	-9,680.00				
2023-2024	Men's 12" Leagues (Tuesday-Thursdays)	44.00	-880.00	-38,720.00				
2023-2024	Men's 12" Monday Unlimited Arc League	6.00	-880.00	-5,280.00				
2023-2024	Women's Monday 11" League	6.00	-880.00	-5,280.00				
02-68-00-430362								
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	SOFTBALL-TOURNAMENTS	0.00	0.00	0.00	0.00	0.00	0.00%	
2023-2024	SOFTBALL/FALL LEAGUE	-100.00	25,800.00	-2,600.00	28,000.00	7,665.00	27.38%	
02-68-00-430363								
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Co-Rec 12" MUSHBALL (Friday)	18.00	-440.00	-7,920.00				
2023-2024	Forfeit Fees	1.00	-25.00	-25.00				
2023-2024	Men's 12" (Tuesday-Thursdays)	38.00	-660.00	-25,080.00				
2023-2024	Men's 12" Monday Unlimited Arc League	6.00	-440.00	-2,640.00				
02-68-00-430400								
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	DOG PARK	4,967.14	9,948.82	49,320.00	15,980.00	6,660.00	71.46%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Total Activity	Units	Price	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	dog obedience class			35.00	-185.00					
2023-2024	Dog Therapy Class			10.00	-225.00					
2023-2024	fifteen			70.00	-25.00					
2023-2024	fifty			40.00	-45.00					
2023-2024	thirty five			87.00	-35.00					
2023-2024	twenty			33.00	-20.00					
Total SubAccount: 430 - PROGRAM REVENUE:		39,734.14	101,694.71			99,520.00	149,885.00	50,365.00	50.61%	
SubAccount: 440 - OPERATIONS INCOME										
<u>02-68-00-440017</u>	GRANTS	1,949.52	0.00			0.00	0.00	0.00	0.00%	
<u>02-68-00-440021</u>	REIMBURSEMENT	0.00	0.00			0.00	0.00	0.00	0.00%	
<u>02-68-00-440046</u>	FIELD RENTAL	25,255.00	77,330.50			72,300.00	104,000.00	31,700.00	43.85%	
Budget Detail										
Budget Code										
2023-2024	2024 Partial			1.00	-21,000.00					
2023-2024	Big Play Sports			1.00	-2,900.00					
2023-2024	GMB			1.00	-28,900.00					
2023-2024	JP Sports			1.00	-31,000.00					
2023-2024	One Nation Adult Tournaments			7.00	-1,500.00					
2023-2024	Seminole			1.00	-9,700.00					
<u>02-68-00-440047</u>	SOCCER FIELD RENTAL	0.00	0.00			6,000.00	0.00	-6,000.00	-100.00%	
<u>02-68-00-440048</u>	BATTING CAGES	5,972.00	8,873.00			8,200.00	11,300.00	3,100.00	37.80%	
Budget Detail										
Budget Code										
2023-2024	April			1.00	-1,000.00					
2023-2024	August			1.00	-1,700.00					
2023-2024	July			1.00	-2,000.00					
2023-2024	June			1.00	-2,100.00					
2023-2024	May			1.00	-2,300.00					
2023-2024	October			1.00	-500.00					
2023-2024	September			1.00	-1,700.00					
<u>02-68-00-440421</u>	ADVERTISING	158.19	0.00			0.00	0.00	0.00	0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:		33,334.71	86,203.50	86,203.85		86,500.00	115,300.00	28,800.00	33.29%	
Total Revenue:		73,068.85	187,898.21	186,020.00		186,020.00	265,185.00	79,165.00	42.56%	

Proposed 2023-2024 Budget

Account Number	Expense	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
SubAccount: 501 - PROGRAM SALARIES & WAGES								
<u>02-68-00-501356</u>	SPRING SOFTBALL SALARIES & W	2,976.12	7,445.01	5,375.00	10,466.00	5,091.00		94.72%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	2024 Partial	1.00	850.00	850.00				
2023-2024	League Night Supervisor 1	90.00	21.00	1,890.00				
2023-2024	League Night Supervisor 2	50.00	19.00	950.00				
2023-2024	Umpires	242.00	28.00	6,776.00				
<u>02-68-00-501357</u>	SUMMER SOFTBALL SALARIES &	14,801.50	25,034.19	27,317.00	26,458.00	-859.00		-3.14%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	League Night Supervisor 1	178.00	21.00	3,738.00				
2023-2024	League Night Supervisor 2	120.00	19.00	2,280.00				
2023-2024	Umpires	730.00	28.00	20,440.00				
<u>02-68-00-501362</u>	SOFTBALL-TOURNAMENTS SALA	127.50	0.00	0.00	0.00	0.00		0.00%
<u>02-68-00-501363</u>	SOFTBALL/FALL LEAGUE SALARIE	0.00	13,861.70	14,871.00	14,258.00	-613.00		-4.12%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	League Night Supervisor 1	110.00	21.00	2,310.00				
2023-2024	League Night Supervisor 2	60.00	19.00	1,140.00				
2023-2024	Umpires	386.00	28.00	10,808.00				
<u>02-68-00-501400</u>	DOG PARK SALARIES & WAGES	0.00	1,449.01	1,554.00	6,108.00	4,554.00		293.05%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	obedience instructor	1.00	6,108.00	6,108.00				
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		17,905.12	47,789.91	49,117.00	57,290.00	8,173.00		16.64%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
<u>02-68-00-502356</u>	SPRING SOFTBALL CONTRACTUA	0.00	0.00	238.00	420.00	182.00		76.47%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	QuickScores	60.00	7.00	420.00				
<u>02-68-00-502357</u>	SUMMER SOFTBALL CONTRACTL	0.00	0.00	476.00	574.00	98.00		20.59%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2023	2023-2024	2023-2024 Increase / (Decrease)	
Budget Detail								
Budget Code								
2023-2024	QuickScores		Units 82.00	Price 7.00	Amount 574.00			
<u>02-68-00-502363</u>	SOFTBALL/FALL LEAGUE CONTR	0.00	0.00	0.00	343.00	434.00	91.00	26.53%
Budget Detail								
Budget Code								
2023-2024	QuickScores		Units 62.00	Price 7.00	Amount 434.00			
<u>02-68-00-502400</u>	DOG PARK CONTRACTUAL SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		0.00	0.00	0.00	1,057.00	1,428.00	371.00	35.10%
SubAccount: 503 - PROGRAM COMMODITIES								
<u>02-68-00-503356</u>	SPRING SOFTBALL COMMODITIE	2,540.04	3,128.82		2,496.00	8,309.00	5,813.00	232.89%
Budget Detail								
Budget Code								
2023-2024	2024 Partial		Units 1.00	Price 900.00	Amount 900.00			
2023-2024	Bat Prize		8.00	250.00	2,000.00			
2023-2024	Bat Stickers		1.00	100.00	100.00			
2023-2024	Co-Rec Softballs		132.00	12.00	1,584.00			
2023-2024	Field Paint		1.00	200.00	200.00			
2023-2024	First Aid		1.00	100.00	100.00			
2023-2024	Home Plate Replacement		1.00	100.00	100.00			
2023-2024	Men's 12" Softballs		360.00	9.00	3,240.00			
2023-2024	Office Supplies		1.00	25.00	25.00			
2023-2024	Umpire Indicator		1.00	10.00	10.00			
2023-2024	Umpire Water		1.00	50.00	50.00			
<u>02-68-00-503357</u>	SUMMER SOFTBALL COMMODIT	6,134.42	8,063.01		9,854.00	17,168.00	7,314.00	74.22%
Budget Detail								
Budget Code								
2023-2024	Bat Prize		Units 11.00	Price 250.00	Amount 2,750.00			
2023-2024	Bat Racks		1.00	150.00	150.00			
2023-2024	Bat Stickers		1.00	175.00	175.00			
2023-2024	Co-Rec 12" Mushaball Softballs		204.00	12.00	2,448.00			
2023-2024	Field Paint		1.00	450.00	450.00			
2023-2024	First Aid		1.00	150.00	150.00			
2023-2024	Home Plate Replacement		1.00	100.00	100.00			
2023-2024	Men's 12" Softballs		1,080.00	9.00	9,720.00			
2023-2024	Office Supplies		1.00	25.00	25.00			
2023-2024	Umpire Indicator		2.00	10.00	20.00			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2022-2023	2023-2024	
Umpire Water		1.00	100.00	100.00			
Women's 11" Softballs		120.00	9.00	1,080.00			
SOFTBALL/FALL LEAGUE COMM	3,155.50	4,959.16		6,102.00	9,300.00	3,198.00	52.41%
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		10.00	250.00	2,500.00			
2023-2024		1.00	125.00	125.00			
2023-2024		1.00	200.00	200.00			
2023-2024		108.00	12.00	1,296.00			
2023-2024		1.00	250.00	250.00			
2023-2024		1.00	100.00	100.00			
2023-2024		1.00	100.00	100.00			
2023-2024		516.00	9.00	4,644.00			
2023-2024		1.00	25.00	25.00			
2023-2024		1.00	10.00	10.00			
2023-2024		1.00	50.00	50.00			
DOG PARK COMMODITIES	0.00	0.00		2,825.00	2,600.00	-225.00	-7.96%
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		300.00	2.00	600.00			
2023-2024		1.00	2,000.00	2,000.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:	11,829.96	16,150.99		21,277.00	37,377.00	16,100.00	75.67%
SubAccount: 510 - SALARIES & WAGES							
Budget Detail							
Budget Code							
2023-2024	5,300.61	5,319.52		5,522.00	5,826.00	304.00	5.51%
Budget Detail							
Budget Code							
2023-2024	8,871.51	6,782.40		8,451.00	6,307.00	-2,144.00	-25.37%
Budget Detail							
Budget Code							
2023-2024	6,360.93	6,461.57		7,330.00	7,294.00	-36.00	-0.49%
Budget Detail							
Budget Code							
2023-2024		Units	Price	Amount			
2023-2024		0.00	0.00	0.00			
2023-2024		0.00	0.00	6,307.00			
2023-2024		6.36	1,000.00	6,360.00			
2023-2024		0.00	0.00	0.00			
2023-2024		0.00	0.00	0.00			

Proposed 2023-2024 Budget

Account Number <u>02-68-00-510035</u>	Budget Detail	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
	MAINTENANCE STAFF	85,321.49	85,461.48	128,913.00	141,919.00	13,006.00	10.09%	
	Description		Units		Price	Amount		
	Athletic/Field Maintenance Specialist-Claire-9		1.00		35,856.00	35,856.00		
	Crew Leader Mechanic		0.00		5,890.00	5,890.00		
	Ground Crew Leader		0.00		4,640.00	4,640.00		
	Irrigation/Turf Crew Leader		0.00		4,955.00	4,955.00		
	Laborer proposed (3)		0.00		13,222.00	13,222.00		
	Laborer.a.1		0.00		3,838.00	3,838.00		
	Laborer.a.2		0.00		3,838.00	3,838.00		
	Laborer.a.3		0.00		3,838.00	3,838.00		
	Laborer.b.1		0.00		4,048.00	4,048.00		
	Laborer.b.2		0.00		4,048.00	4,048.00		
	Laborer.b.3		0.00		4,048.00	4,048.00		
	Laborer.c		0.00		4,498.00	4,498.00		
	Landscape Crew Leader		0.00		6,523.00	6,523.00		
	Lippold Mowing Specialist		0.00		4,755.00	4,755.00		
	Maintenance Specialist		0.00		4,898.00	4,898.00		
	Maintenance Specialist HVAC/Electric		0.00		5,705.00	5,705.00		
	Maintenance Specialist Playgrounds		0.00		5,522.00	5,522.00		
	Mowing Crew Leader		0.00		5,139.00	5,139.00		
	Park Projects Crew Leader		0.00		6,683.00	6,683.00		
	Parks Services Admin Asst		0.00		4,452.00	4,452.00		
	Risk Manager Technician		0.00		5,523.00	5,523.00		
	PART TIME RECREATION	11,404.15	16,248.48	24,540.00	26,912.00	2,372.00	9.67%	
	Description		Units		Price	Amount		
	Boncosky Maintenance Staff		272.00		17.00	4,624.00		
	Boncosky Tournament Staff		816.00		16.00	13,056.00		
	Sund Tournament Staff		217.00		16.00	3,472.00		
	SUND Weekday Field Maintenance		360.00		16.00	5,760.00		
	PART TIME MAINTENANCE	3,255.83	6,711.84	12,500.00	12,500.00	0.00	0.00%	
	SPECIAL EVENTS MAINT.	0.00	0.00	0.00	0.00	0.00	0.00%	
	Total SubAccount: 510 - SALARIES & WAGES:	120,514.52	126,985.29	187,256.00	200,758.00	13,502.00	7.21%	
	SubAccount: 520 - CONTRACTUAL SERVICES							
	<u>02-68-00-520151</u>	265.50	0.00	250.00	250.00	0.00	0.00%	
	BUILDING REPAIRS							
	<u>02-68-00-520205</u>	388.05	7,253.68	4,500.00	10,000.00	5,500.00	122.22%	
	GARBAGE DISPOSAL							
	<u>02-68-00-520206</u>	7,239.20	11,780.60	10,000.00	12,000.00	2,000.00	20.00%	
	ELECTRICITY							

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
Budget Detail								
Budget Code								
2023-2024	LIPPOLD STORAGE		1.00	12,000.00	12,000.00			
	WATER/SEWER	415.25		111.00	650.00	650.00	0.00	0.00%
Budget Detail								
Budget Code								
2023-2024	BONCOSKY		1.00	650.00	650.00			
	SECURITY SYSTEM	641.74		499.24	500.00	500.00	0.00	0.00%
	LIGHTING	2,066.87		0.00	5,500.00	5,500.00	0.00	0.00%
	Total SubAccount: 520 - CONTRACTUAL SERVICES:	11,016.61	19,644.52		21,400.00	28,900.00	7,500.00	35.05%
SubAccount: 530 - COMMODITIES								
	SPECIAL EVENT COMMODITIES	0.00		67.25	0.00	0.00	0.00	0.00%
	CUSTODIAL SUPPLIES	854.51		881.38	600.00	600.00	0.00	0.00%
	BATTING CAGES	598.68		1,039.92	1,600.00	5,050.00	3,450.00	215.63%
Budget Detail								
Budget Code								
2023-2024	Baseballs/Softballs		1.00	4,000.00	4,000.00			
2023-2024	Replacement Parts		1.00	800.00	800.00			
2023-2024	Tokens		1.00	250.00	250.00			
	ADVERTISING SIGNS	0.00		0.00	0.00	0.00	0.00	0.00%
	IRRIGATION REPAIRS	0.00		0.00	500.00	500.00	0.00	0.00%
	Total SubAccount: 530 - COMMODITIES:	1,453.19	1,988.55		2,700.00	6,150.00	3,450.00	127.78%

Proposed 2023-2024 Budget

Account Number	SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS	BUILDING/BONCOSKY COMPLEX	2020-2021		2021-2022		Parent Budget		Comparison 1		%
			Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
			0.00	0.00	0.00	0.00	99,400.00	51,400.00	-48,000.00	-48.29%	
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2023-2024		Bat Racks	4.00	75.00	300.00						
2023-2024		Batting Cage Net Replacement	1.00	30,000.00	30,000.00						
2023-2024		Fence Repair/Fence Guard	1.00	8,000.00	8,000.00						
2023-2024		Home Plate Replacement	1.00	400.00	400.00						
2023-2024		Office Supplies	1.00	200.00	200.00						
2023-2024		Partial Turf Base Replacement	1.00	500.00	500.00						
2023-2024		Shelfs	1.00	500.00	500.00						
2023-2024		Softball Turf Softball Pitching Mats	4.00	2,000.00	8,000.00						
2023-2024		Turf Pellets	1.00	1,500.00	1,500.00						
2023-2024		Turf Sand	1.00	1,500.00	1,500.00						
2023-2024		Wind Screens	2.00	250.00	500.00						
BUILDING/SUND BALLFIELD COM			0.00	12,151.65	22,500.00	9,000.00	-13,500.00	-60.00%			
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2023-2024		Field Supplies	1.00	9,000.00	9,000.00						
GROUNDS/BONCOSKY COMPLEY			34,658.00	7,882.40	9,260.00	9,260.00	0.00	0.00%			
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2023-2024		Backstop screens (20' x 5')	3.00	100.00	300.00						
2023-2024		Warning track repairs	4.00	2,240.00	8,960.00						
GROUNDS/SUND BALLFIELD COP			0.00	10,187.52	6,700.00	6,700.00	0.00	0.00%			
Budget Detail											
Budget Code		Description	Units	Price	Amount						
2023-2024		mound rebuilds	2.00	2,600.00	5,200.00						
2023-2024		port a potties-tourneys	5.00	300.00	1,500.00						
GROUNDS/SKATE PARK			0.00	0.00	0.00	0.00	0.00	0.00%			
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:			34,658.00	30,221.57	137,860.00	76,360.00	-61,500.00	-44.61%			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
			2022-2023	2023-2024	2023-2024	(Decrease)	
SubAccount: 560 - MAINTENANCE & REPAIRS	0.00	121.93	0.00	0.00	0.00	0.00	0.00%
02-58-00-560673 EQUIPMENT REPAIR	0.00	121.93	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:	197,377.40	242,902.76	420,667.00	408,263.00	-12,404.00	-2.95%	
Total Center: 68 - LIPPOLD PARK COMPLEX:	-124,308.55	-55,004.55	-234,647.00	-143,078.00	91,569.00	-39.02%	
Total Fund: 02 - RECREATION:	-537,144.46	564,052.75	-575,569.00	-1,172,736.00	-597,167.00	103.75%	



Annual Budget

Fiscal Year 2023-2024

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 2022-2023

The Park District's 2022 IMRF employer contribution rate was 10.49% which was a decrease from the 2021 rate of 12.89%. The IMRF Fund Balance at the beginning of the fiscal year was \$321,128 and is projected to be around \$240,496 at the close of the fiscal year. This is a fund balance decrease of approximately \$80,632 directly related to the payment staff researched and proposed using fund balance to reduce unfunded liabilities with IMRF. The Board approved a payment of \$100,000 at the December 2022 meeting. One full time position being vacant for over two years, three retirements, and other full time positions being vacant throughout the year has contributed to less funds being paid to IMRF. This savings was not anticipated during the levy process.

Fiscal Year 2023-2024

The IMRF budget was set with the intention to spend down fund balance in the amount of \$106,948. A spend down has been part of the last four budget cycles and has not always been achieved because of less staff participating in IMRF due to vacancies in positions. To help meet this reduction in fund balance, staff levied 74% of projected expenses for Levy Year 2022, which will be collected in Fiscal Year 2023-2024. The projected fund balance on April 30, 2024 is \$133,548, which is 34.12% and is moving closer to the fund balance policy limit.

IMRF issued their final rate notice that indicates the employer contribution rate will be reduced from a rate of 10.49% in 2022 to 9.01% in 2023. However, with two retirements in December 2022, the rate may see an uptick in 2024.

Proposed 2023-2024 Budget

Account Number
Fund: 03 - IMRF
Center: 11 - ADMINISTRATION

Revenue
SubAccount: 410 - TAXES

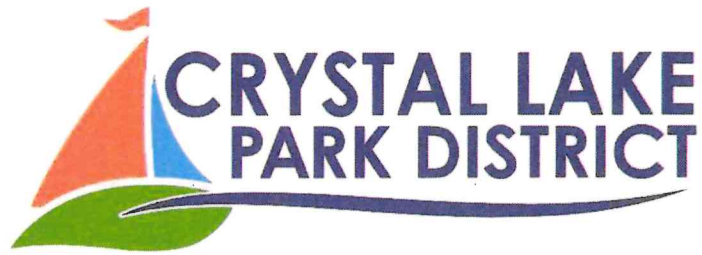
03-11-00-410002

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
PROPERTY TAX		436,195.73		380,202.00	282,489.00			-97,713.00 -25.70%
Tax Levy - IMRF	0.99	-286,500.00	-282,489.00					
Total SubAccount: 410 - TAXES:	436,195.73		380,202.00	282,489.00				-97,713.00 -25.70%
SubAccount: 440 - OPERATIONS INCOME								
<u>03-11-00-440014</u>								
INTEREST-MM/ILLINOIS FUNDS	382.32	319.28	200.00	1,500.00	1,300.00			650.00% 2.74%
INVESTMENT INTEREST - CD'S	1,730.25	149.34	500.00	500.00	0.00			0.00% 2.74%
OTHER INCOME	5.78	0.00	0.00	0.00	0.00			0.00% 2.74%
Total SubAccount: 440 - OPERATIONS INCOME:	2,118.35	468.62	700.00	2,000.00	1,300.00			185.71%
Total Revenue:	411,155.60	436,664.35	380,902.00	284,489.00				-96,413.00 -25.31%
Expense								
SubAccount: 520 - CONTRACTUAL SERVICES								
<u>03-11-00-520236</u>								
IMRF PARTICIPATING	427,063.19	406,181.75	381,000.00	391,437.00	10,437.00			2.74%
Total SubAccount: 520 - CONTRACTUAL SERVICES:	427,063.19	406,181.75	381,000.00	391,437.00	10,437.00			2.74%
Total Expense:	427,063.19	406,181.75	381,000.00	391,437.00	10,437.00			2.74%
Total Center: 11 - ADMINISTRATION:	-15,907.59	30,482.60	-98.00	-106,948.00	-106,850.00			109,030.61%
Total Fund: 03 - IMRF:	-15,907.59	30,482.60	-98.00	-106,948.00	-106,850.00			109,030.61%



Annual Budget
Fiscal Year 2023-2024
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 2022-2023

This fund is expected to have an ending fund balance of approximately \$109,272. For 2022-2023, current projections indicate a spend down in fund balance of \$31,421. Through January of 2023, \$155,807.60 has been collected and distributed to the Crystal Lake Park District in tax receipts, which is just under the levied amount of \$156,000. The 2021 levy request was decreased by \$14,000 compared to the 2020 levy.

Fiscal Year 2023-2024

A spend down of \$85,676 in fund balance is proposed 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 \$23,596. The Crystal Lake Park District's cost of insurance through PDRMA for 2023-2024 has been decreased. In addition, the 2022 levy request of \$139,500 is a decrease of \$16,500 compared to the 2021 levy.

The proposed hiring of a Risk Manager will be split with this budget receiving 64% and Recreation receiving 36%.

Proposed 2023-2024 Budget

Account Number
Fund: 04 - LIABILITY
Center: 11 - ADMINISTRATION
Revenue
SubAccount: 410 - TAXES

04-11-00-410003

Budget Detail
Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2023	2023-2024	2023-2024	
PROPERTY TAX	129,697.35	169,688.60	153,816.00	137,547.00	153,816.00	137,547.00	-16,269.00	-10.58%
Tax Levy - Comprehensive Liability Insurance F	0.99	-139,500.00	-137,547.00					
Total SubAccount: 410 - TAXES:	129,697.35	169,688.60	153,816.00	137,547.00	153,816.00	137,547.00	-16,269.00	-10.58%

SubAccount: 440 - OPERATIONS INCOME

04-11-00-440014
04-11-00-440019
04-11-00-440021

Budget Detail
Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2023	2023-2024	2023-2024	
INTEREST--MM/ILLINOIS FUNDS	128.23	111.88	75.00	750.00	75.00	750.00	675.00	900.00%
INVESTMENT INTEREST - CD'S	1,931.67	154.98	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
REIMBURSEMENT	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Total SubAccount: 440 - OPERATIONS INCOME:

Loss Prevention Incentive	0.00	0.00	-1,500.00					
Total Revenue:	3,561.73	266.86	2,575.00	3,250.00	2,575.00	3,250.00	675.00	26.21%
Total Revenue:	133,259.08	169,955.46	156,391.00	140,797.00	156,391.00	140,797.00	-15,594.00	-9.97%

Expense

SubAccount: 510 - SALARIES & WAGES

04-11-00-510300

Budget Detail
Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2023	2023-2024	2023-2024	
RISK MANAGER	0.00	0.00	0.00	43,778.00	0.00	43,778.00	43,778.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:	0.00	0.00	0.00	0.00	43,778.00	43,778.00	43,778.00	0.00%

Total SubAccount: 510 - SALARIES & WAGES:

EDUCATION/SEMINARS	75.00	0.00	1,500.00	3,000.00	1,500.00	3,000.00	1,500.00	100.00%
Total Revenue:	75.00	0.00	1,500.00	3,000.00	1,500.00	3,000.00	1,500.00	100.00%

SubAccount: 520 - CONTRACTUAL SERVICES

04-11-00-520225

Budget Detail
Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2023	2023-2024	2023-2024	
Active Shooter Training	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	20.00%
SAFETY SEMINARS/RMI	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
SAFETY SUGGESTION AWARDS	0.00	0.00	500.00	500.00	500.00	500.00	500.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:	1,125.00	3,525.00	5,000.00	6,000.00	5,000.00	6,000.00	1,000.00	20.00%

Total SubAccount: 520 - CONTRACTUAL SERVICES:

HEARING CONSERVATION TESTS	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
Total Revenue:	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%

Proposed 2023-2024 Budget

Account Number	2023-2024	PRE EMPLOYMENT PHYSICAL/RANDOM DRUG	2021-2022 Total Activity	Comparison 1			Increase / (Decrease)	%
				Parent Budget		Comparison 1 to Parent Budget		
				2022-2023	2023-2024			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		1,200.00	3,525.00	6,500.00	9,000.00	2,500.00	38.46%	
SubAccount: 530 - COMMODITIES								
04-11-00-530320		90.00	0.00	1,000.00	1,000.00	0.00	0.00%	
Total SubAccount: 530 - COMMODITIES:		90.00	0.00	1,000.00	1,000.00	0.00	0.00%	
SubAccount: 540 - INSURANCE								
04-11-00-540408		66,681.14	65,995.87	73,445.00	59,095.00	-14,350.00	-19.54%	
04-11-00-540410		32,246.87	32,200.89	35,840.00	28,600.00	-7,240.00	-20.20%	
04-11-00-540411		11,068.10	10,957.41	12,500.00	10,200.00	-2,300.00	-18.40%	
04-11-00-540412		1,998.06	1,959.53	2,200.00	1,800.00	-400.00	-18.18%	
04-11-00-540700		68,531.51	64,933.44	62,500.00	68,000.00	5,500.00	8.80%	
04-11-00-540900		644.77	1,866.66	5,000.00	5,000.00	0.00	0.00%	
Total SubAccount: 540 - INSURANCE:		181,170.45	177,913.80	191,485.00	172,695.00	-18,790.00	-9.81%	
Total Expense:		182,460.45	181,438.80	198,985.00	226,473.00	27,488.00	13.81%	
Total Center: 11 - ADMINISTRATION:		-49,201.37	-11,483.34	-42,594.00	-85,676.00	-43,082.00	101.15%	
Total Fund: 04 - LIABILITY:		-49,201.37	-11,483.34	-42,594.00	-85,676.00	-43,082.00	101.15%	



Annual Budget
Fiscal Year 2023-2024
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 2022-2023

This fund is expected to have an ending fund balance of approximately \$9,725. The budget provided to break even. A levy amount of \$25,000 was levied for 2022-2023 Fiscal Year while only budgeting to collect \$24,750. A total of \$24,973.11 has been received.

Fiscal Year 2023-2024

The property tax levy is budgeted to bring in revenue of \$24,750 for Fiscal Year 2023-2024. Expenses are budgeted at \$29,730 and include an unfunded mandated actuarial fee of \$2,930 to accommodate Other Post-Employment Benefits (OPEB). The required 10% per the Fund Balance policy is \$2,973. Fiscal year end is projected to have a fund balance of 15.96%.

Proposed 2023-2024 Budget

Account Number
Fund: 06 - AUDIT
Center: 11 - ADMINISTRATION

Revenue
SubAccount: 410 - TAXES

06-11-00-410003

Budget Detail

Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
PROPERTY TAX				24,750.00	24,750.00	0.00	0.00	0.00%
Tax Levy - Audit Fund	0.99	-25,000.00	-24,750.00					
Total SubAccount: 410 - TAXES:	17,978.94	17,978.94	17,978.94	24,750.00	24,750.00	0.00	0.00	0.00%

SubAccount: 440 - OPERATIONS INCOME

06-11-00-440023

Budget Detail

Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
OTHER INCOME				0.00	0.00	0.00	0.00	0.00%
Tax Levy - Audit Fund	0.99	-25,000.00	-24,750.00					
Total SubAccount: 440 - OPERATIONS INCOME:	11.69	7.44	11.69	0.00	0.00	0.00	0.00	0.00%

Total Revenue:

12,974.38	17,978.94	12,974.38	24,750.00	24,750.00	0.00	0.00	0.00%
-----------	-----------	-----------	-----------	-----------	------	------	-------

Expense

SubAccount: 520 - CONTRACTUAL SERVICES

06-11-00-520111

Budget Detail

Budget Code
2023-2024

2023-2024

2023-2024

2023-2024

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
AUDIT EXPENSE				24,750.00	29,730.00	4,980.00	20.12%	
ACCUARIAL	0.00	0.00	2,930.00					
ANNUAL AUDIT	0.00	0.00	18,750.00					
CERTIFICATES	0.00	0.00	5,550.00					
GRANT AUDIT	0.00	0.00	2,500.00					
Total SubAccount: 520 - CONTRACTUAL SERVICES:	19,410.00	21,070.00	19,410.00	24,750.00	29,730.00	4,980.00	20.12%	

Total Expense:

19,410.00	21,070.00	19,410.00	24,750.00	29,730.00	4,980.00	20.12%
-----------	-----------	-----------	-----------	-----------	----------	--------

Total Center: 11 - ADMINISTRATION:

-6,423.93	-3,083.62	-6,423.93	0.00	-4,980.00	-4,980.00	0.00%
-----------	-----------	-----------	------	-----------	-----------	-------

Total Fund: 06 - AUDIT:

-6,423.93	-3,083.62	-6,423.93	0.00	-4,980.00	-4,980.00	0.00%
-----------	-----------	-----------	------	-----------	-----------	-------



Annual Budget

Fiscal Year 2023-2024

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 ADA improvements throughout the District.

Fiscal Year 2022-2023

Accomplishments:

Made the annual dues contribution to NISRA.

Continued to provide inclusion services to Crystal Lake Park District program participants as needed.

Completed replacement of the playground safety surfacing at Veteran Acres/Acorn Alley.

Remodeled the kitchen and updated the cabinets at Barlina House.

Fiscal Year 2023-2024

Objectives:

Complete the playground safety surfacing at Main Beach.

Make the annual dues contribution to NISRA.

Continue to provide inclusion services to Crystal Lake Park District program participants as needed. Additional funds are being budgeted for this purpose this year due to increased demand for this service.

Proposed 2023-2024 Budget

Account Number
Fund: 07 - SPECIAL RECREATION
Center: 11 - ADMINISTRATION

Revenue
SubAccount: 410 - TAXES

07-11-00-410003

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
PROPERTY TAX		650,260.46	668,046.00	688,982.00	20,936.00		3.13%	
Tax Levy - Special Recreation Fund	0.98	-701,611.00	-688,982.00					
Total SubAccount: 410 - TAXES:	650,260.46		668,046.00	688,982.00	20,936.00		3.13%	

SubAccount: 440 - OPERATIONS INCOME

07-11-00-440014

07-11-00-440019

07-11-00-440023

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
INTEREST--MM/ILLINOIS FUNDS	159.18	217.61	150.00	1,000.00	850.00		566.67%	
INVESTMENT INTEREST - CD'S	1,314.15	95.01	1,000.00	1,000.00	0.00		0.00%	
OTHER INCOME	7.99	0.00	0.00	0.00	0.00		0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:	1,481.32	312.62	1,150.00	2,000.00	850.00		73.91%	

Total Revenue:

567,177.97	650,573.08	669,196.00	690,982.00	21,786.00	3.26%
------------	------------	------------	------------	-----------	-------

Expense

SubAccount: 510 - SALARIES & WAGES

07-11-00-510150

Budget Notes

Budget Code

2023-2024

Subject	Description	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		2022-2023	2023-2024	2022-2023	2023-2024	
INCLUSION		150,000.00	170,000.00	20,000.00	13.33%	
On pace to go over \$150K in 2022-23 FY and anticipate the need for aides will continue to grow.						
Total SubAccount: 510 - SALARIES & WAGES:		150,000.00	170,000.00	20,000.00	13.33%	

SubAccount: 570 - OTHER EXPENSES

07-11-00-570001

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
NISRA CONTRIBUTION		278,978.00	282,000.00	296,000.00	14,000.00		4.96%	
Annual Membership Dues	0.00	0.00	296,000.00					
NISRA BUILDING REPAIRS	47.50	0.00	0.00	0.00	0.00		0.00%	
ADA COMPLIANCE PROJECTS	105,735.77	117,673.86	217,000.00	300,000.00	83,000.00		38.25%	
Total SubAccount: 570 - OTHER EXPENSES:		141,942.25	150,000.00	170,000.00	20,000.00		13.33%	

Proposed 2023-2024 Budget

Account Number Budget Detail Budget Code 2023-2024	Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
					2022-2023	2023-2024	2022-2023	2023-2024	
	Main Beach Playground surfacing	0.00	0.00	300,000.00					
	Total SubAccount: 570 - OTHER EXPENSES:				499,000.00	596,000.00	97,000.00	19.44%	
	Total Expense:				649,000.00	766,000.00	117,000.00	18.03%	
	Total Center: 11 - ADMINISTRATION:				20,196.00	-75,018.00	-95,214.00	-471.45%	
	Total Fund: 07 - SPECIAL RECREATION:				20,196.00	-75,018.00	-95,214.00	-471.45%	



Annual Budget

Fiscal Year 2023-2024

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 2022-23

Accomplishments

Continued installation of wayfinding signage throughout the Veteran Acres Sterne's Woods trail system.

Begin exhibit design process for Museum Fund Grant.

Held the fourth annual Luminaria Walk at Veteran Acres, with over 2,700 attendees.

Expanded gardens at Colonel Palmer House to increase educational value of historical plantings and gardening practices and create interpretive signage to accompany gardens.

Continued upgrades to Veteran Acres and Sterne's Woods and Fen trail system.

Hired a new Colonel Palmer House Supervisor.

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.

Continued to provide an increased level of community outreach and 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.

Financial Highlights as of February 1, 2023:

- Gross Revenue – up \$12,099
- Total Programming Revenue – up \$2,612
- Overall Fund Balance - \$266,821 (64%)

Coordinated over 1,400 hours of volunteer service benefiting various Park District properties including natural area restoration at Veteran Acres and Sterne's Wood and Fen. Also included are seven Eagle Scout Service Projects and one Girl Scout Silver Award Project. Examples include wayfinding signage along the Veteran Acres Sterne's Woods trail system, building and installing six benches at Cress Creek Park, and building and installing bluebird houses at Woodland Estates Park and Fetzner Park.

Provided 169 (10% increase over previous year) programs during the same period during the 2021-2022 fiscal year, with more than 7,500 (18% increase over previous year) participants ranging in age from preschool and up.

Fiscal Year 2023-2024

Objectives

Continue to create new and interesting nature based educational programming.

Host the 5th annual Luminaria walk.

Expand program offerings and events at the Colonel Palmer House.

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

Continue working with local organizations (University of Illinois Extension Master Gardeners and others) to expand the historical gardens at the Colonel Palmer House.

Complete the exhibit redesign and renovation of the Nature Center.

Continuing participation in the Mayor's Monarch Pledge.

Proposed 2023-2024 Budget

Account Number
Fund: 08 - NATURAL HISTORY
Center: 11 - ADMINISTRATION

Revenue
SubAccount: 410 - TAXES

08-11-00-410003

Budget Detail
Budget Code
2023-2024

Description	Units	Price	Amount	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
PROPERTY TAX		274,495.14	279,038.00	312,562.00	279,038.00	312,562.00	33,524.00	12.01%
Tax Levy - Museum Fund	0.99	-317,000.00	-312,562.00					
Total SubAccount: 410 - TAXES:		274,495.14	279,038.00	312,562.00	279,038.00	312,562.00	33,524.00	12.01%

08-11-00-430620

Budget Notes
Budget Code
2023-2024

Total SubAccount: 430 - PROGRAM REVENUE								
NATURE PROGRAMS		18,625.00	38,500.00	28,500.00	38,500.00	28,500.00	-10,000.00	-25.97%
Subject Nature Programs Revenue	Description Based on 280 programs.							
PALMER HOUSE PROGRAMS		4,365.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	0.00%

08-11-00-440014

Budget Notes
Budget Code
2023-2024

Total SubAccount: 430 - PROGRAM REVENUE:		22,990.00	45,500.00	35,500.00	45,500.00	35,500.00	-10,000.00	-21.98%
Subject Colonel Palmer House Programs Revenue	Description Amount is based on past performance.							

08-11-00-440019

Budget Notes
Budget Code
2023-2024

Total SubAccount: 440 - OPERATIONS INCOME								
INTEREST--MM/ILLINOIS FUNDS		56.43	85.00	500.00	85.00	500.00	415.00	488.24%
INVESTMENT INTEREST - CD'S		104.00	800.00	800.00	800.00	800.00	0.00	0.00%
REIMBURSEMENT		85.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER INCOME		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
DONATIONS/SPONSORSHIPS		2,999.44	3,200.00	3,200.00	3,200.00	3,200.00	0.00	0.00%

08-11-00-440029

Budget Notes
Budget Code
2023-2024

Total SubAccount: 440 - OPERATIONS INCOME:		3,244.87	4,585.00	5,000.00	4,585.00	5,000.00	415.00	9.05%
Subject Donations	Description \$100 per month + \$2,000 during Luminaria in December.							
RENTAL OF FACILITY		0.00	500.00	500.00	500.00	500.00	0.00	0.00%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
SubAccount: 490 - MERCHANDISE							
<u>08-11-00-490690</u> GIFT SHOP	1,370.00	5,502.00	4,200.00	4,800.00	600.00	14.29%	
Budget Notes							
Budget Code 2023-2024							
Subject Gift Shop							
Description							
All revenue is generated through the Environmental Committee Flash Firewood Sales. Amount is based on past performance of firewood sales.							
Total SubAccount: 490 - MERCHANDISE:	1,370.00	5,502.00	4,200.00	4,800.00	600.00	14.29%	
Total Revenue:	272,537.68	306,232.01	333,323.00	357,862.00	24,539.00	7.36%	
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
<u>08-11-00-501620</u> NATURE PROGRAMS SALARIES &	7,305.25	9,820.19	20,250.00	17,000.00	-3,250.00	-16.05%	
Budget Notes							
Budget Code 2023-2024							
Subject Nature Programs Salaries and Wages							
Description							
Based on 280 programs with an average length of 3.75 hours per program and an average wage of \$15 per hour.							
<u>08-11-00-501636</u> PALMER HOUSE PROGRAMS SAL	5,310.33	2,045.17	2,800.00	2,800.00	0.00	0.00%	
Budget Notes							
Budget Code 2023/24							
Subject Supervisor salary was coded here versus 08-11-00-5100072. Corrected for future							
Description							
Supervisor salary was coded here versus 08-11-00-5100072. Corrected for future							
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:	12,615.58	11,865.36	23,050.00	19,800.00	-3,250.00	-14.10%	
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES							
<u>08-11-00-502636</u> PALMER HOUSE PROGRAMS COI	0.00	200.00	700.00	700.00	0.00	0.00%	
Budget Notes							
Budget Code 2023-2024							
Subject CPH Contractual							
Description							
Speaker Fees / Entertainment at Special Events.							
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	0.00	200.00	700.00	700.00	0.00	0.00%	
SubAccount: 503 - PROGRAM COMMODITIES							
<u>08-11-00-503620</u> NATURE PROGRAMS COMMODI	1,945.92	2,380.95	4,050.00	4,200.00	150.00	3.70%	
Budget Notes							
Budget Code 2023-2024							
Subject Nature Program Commodities							
Description							
Based on 280 programs with an average cost of \$15.							
<u>08-11-00-503636</u> PALMER HOUSE PROGRAMS COI	269.87	2,738.90	2,040.00	2,040.00	0.00	0.00%	
Budget Notes							
Budget Code 2023-2024							
Subject CPH Program Commodities							
Description							
Based on past performance.							
Total SubAccount: 503 - PROGRAM COMMODITIES:	2,215.79	5,119.85	6,090.00	6,240.00	150.00	2.46%	

Proposed 2023-2024 Budget

Account Number	SubAccount: 510 - SALARIES & WAGES	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity		Total Activity		2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
		54,354.57	55,363.90	58,342.00	62,507.00	4,165.00	7.14%			
MANAGER OF NATURAL RESOUF		54,354.57	55,363.90	58,342.00	62,507.00	4,165.00	7.14%			
Description										
Facility Manager Interpretive Services		0.00	0.00	62,507.00						
PART-TIME STAFF		16,106.75	26,986.26	27,000.00	35,700.00	8,700.00	32.22%			
Subject										
Part-Time Staff		Description 1 part-time staff for 7 hours per day for 7 days per week at an average salary of \$14 per hour.								
NATURE CENTER FACILITY SUPEF		35,816.64	41,555.64	43,173.00	45,597.00	2,424.00	5.61%			
Description										
NATURE CENTER ASST MANAGER		0.00	0.00	45,597.00						
RECREATION SUPERVISOR		40,268.85	42,600.99	44,902.00	49,796.00	4,894.00	10.90%			
Description										
NATURE CENTER RECREATION SUPV		0.00	0.00	49,796.00						
PALMER HOUSE SUPERVISOR		96.00	16,699.12	21,840.00	21,840.00	0.00	0.00%			
Subject										
Palmer House Supervisor		Description Based on 28 hours per week (1,456 hours) at \$15.00 per hour.								
FICA/MEDICARE		11,905.97	14,833.09	17,648.00	19,365.00	1,717.00	9.73%			
Total SubAccount: 510 - SALARIES & WAGES:		158,548.78	198,039.00	212,905.00	234,805.00	21,900.00	10.29%			
SubAccount: 520 - CONTRACTUAL SERVICES										
BUILDING/NATURE CENTER		0.00	0.00	60,000.00	0.00	-60,000.00	-100.00%			
SCHOLARSHIP		0.00	0.00	0.00	0.00	0.00	0.00%			
GIFT CERTIFICATES REDEEMED		0.00	0.00	25.00	25.00	0.00	0.00%			
EMPLOYEE DISCOUNT		0.00	0.00	25.00	25.00	0.00	0.00%			
ELECTRICITY		3,412.26	3,645.69	4,500.00	4,500.00	0.00	0.00%			
Description										
NATURE CENTER		1.00	4,500.00	4,500.00						
HEAT		3,182.27	2,873.41	3,800.00	4,000.00	200.00	5.26%			

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail										
Budget Code										
2023-2024	"Outreach" Supplies		0.00	0.00	1,000.00					
2023-2024	"Replicast" Sets		0.00	0.00	120.00					
2023-2024	Butterfly Nets		0.00	0.00	180.00					
2023-2024	Field Guides and Children's Books		0.00	0.00	300.00					
2023-2024	Misc. Supplies		0.00	0.00	300.00					
2023-2024	Science Equipment		0.00	0.00	500.00					
2023-2024	Storage Bins		0.00	0.00	900.00					
<u>08-11-00-530353</u>	CUSTODIAL SUPPLIES	1,424.40	1,469.34		1,200.00	1,200.00		0.00	0.00%	
<u>08-11-00-530364</u>	EXHIBITS	2,441.37	1,975.27		4,066.00	9,400.00		5,334.00	131.19%	
Budget Detail										
Budget Code										
2023-2024	Animal Skull Replicas		15.00	100.00	1,500.00					
2023-2024	Exhibit enhancements		1.00	5,000.00	5,000.00					
2023-2024	Glass Display Case		2.00	600.00	1,200.00					
2023-2024	Pre-made Displays		10.00	100.00	1,000.00					
2023-2024	Signs and Stands		0.00	0.00	700.00					
<u>08-11-00-530553</u>	OFFICE SUPPLIES	249.00	640.76		900.00	900.00		0.00	0.00%	
Budget Notes										
Budget Code										
2023-2024	Office Supplies									
	Based on \$75 per month for 12 months (\$900) and Color Printer (\$600).									
<u>08-11-00-530690</u>	GIFT SHOP	0.00	288.00		800.00	0.00		-800.00	-100.00%	
<u>08-11-00-530694</u>	UNIFORMS	637.35	1,109.66		850.00	850.00		0.00	0.00%	
<u>08-11-00-530700</u>	ANIMAL CARE/SUPPLIES	996.52	1,229.07		1,800.00	7,600.00		5,800.00	322.22%	
Budget Notes										
Budget Code										
2023-2024	Animal Care									
	Based in \$175 per month for 12 months (\$2,100). Increase due to inflation. Also includes 3 custom aquariums (\$5,500).									
<u>08-11-00-530705</u>	GREENHOUSE SUPPLIES	885.31	5,104.82		6,000.00	7,500.00		1,500.00	25.00%	
Budget Notes										
Budget Code										
2023-2024	Greenhouse Supplies									
	Based on \$1,200 per month for 5 months (April through August). \$200 per month increase reflects increase in cost of butterflies.									
<u>08-11-00-530710</u>	ENVIRONMENTAL COMMITTEE	0.00	783.17		2,000.00	3,000.00		1,000.00	50.00%	

Proposed 2023-2024 Budget

Account Number	Budget Notes	Budget Code	2023-2024	2020-2021	2021-2022	Parent Budget		Comparison 1		%
						2022-2023	2023-2024	2022-2023	2023-2024	
Subject Environmental Committee Description Used for Environmental Committee Initiatives. Based on past revenue from firewood sales.										
<u>08-11-00-520735</u>		SALES TAX	7,387.12	94.19	221.00	150.00	150.00	0.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:			14,590.16			20,586.00	33,900.00	13,314.00		64.68%
SubAccount: 540 - INSURANCE <u>08-11-00-540507</u>										
Budget Detail Budget Code 2023-2024										
		INSURANCE/HEALTH	55,448.43	53,971.10	55,448.43	72,600.00	79,860.00	7,260.00		10.00%
Total SubAccount: 540 - INSURANCE:			55,448.43			72,600.00	79,860.00	7,260.00		10.00%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS <u>08-11-00-550157</u>										
		BUILDING/NATURE CENTER	817.67	235.22	817.67	0.00	0.00	0.00		0.00%
		GROUND/NATURE CENTER	9.88	82.19	9.88	0.00	0.00	0.00		0.00%
		MISCELLANEOUS SUPPLIES	781.19	591.96	781.19	750.00	750.00	0.00		0.00%
		DONATION/PROJECTS	998.50	0.00	998.50	2,000.00	0.00	-2,000.00		-100.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:			2,607.24			2,750.00	750.00	-2,000.00		-72.73%
SubAccount: 570 - OTHER EXPENSES <u>08-11-00-570030</u>										
Budget Notes Budget Code 2023-2024										
		EQUIPMENT PURCHASE	0.00	0.00	0.00	1,000.00	0.00	-1,000.00		-100.00%
Total SubAccount: 570 - OTHER EXPENSES:			0.00			1,000.00	0.00	-1,000.00		-100.00%
Subject Donations/Projects Description Discontinue use										
		TRAVELING EXPENSE	750.53	543.40	750.53	900.00	900.00	0.00		0.00%
		CASH OVER/SHORT	0.00	0.00	0.00	25.00	25.00	0.00		0.00%
Total SubAccount: 570 - OTHER EXPENSES:			750.53			1,925.00	925.00	-1,000.00		-51.95%
Total Expense:			299,961.94			416,056.00	393,930.00	-22,126.00		-5.32%
Total Center: 11 - ADMINISTRATION:			6,270.07			-82,733.00	-36,068.00	46,665.00		-56.40%
Total Fund: 08 - NATURAL HISTORY:			6,270.07			-82,733.00	-36,068.00	46,665.00		-56.40%



Annual Budget
Fiscal Year 2023-2024
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 course. The user charges provide revenues to operate the Lippold Park Family Golf Center.

Fiscal Year 2022-23

Accomplishments

Implemented new part time minimum wage scale into operational budget.

Completed new carpet installation on all 36 mini golf holes.

Continued building improvements including painting, carpet, furniture, and outdoor landscaping.

Installed new signage and hole markers throughout the course.

Renamed mini golf courses (Crystal Shores & Butterfly Falls).

Installed new LED lights on the mini golf course and driving range.

Installed new counters and mirrors in the men's and women's bathrooms.

Purchased a new sign for the facility.

Updated lighting throughout the facility.

Financial Highlights (as of February 1, 2023):

- Mini Golf Sales revenue up 21% from last fiscal year
 - 45 rentals in 2022 including birthday parties, fundraisers, local schools, Barlina Pre-School and NISRA.
- Concessions up 11% from last fiscal year
- Overall fund profit up 6% from last year
- Overall fund balance - \$221,260 (64%)

Fiscal Year 2023-2024

Objectives

New siding for the clubhouse and the garage.

Install new windows at the clubhouse.

Install new check-in counters at the clubhouse.

Purchase new Polaris and putting green mower.

Repair the driving range lighting pole wiring.

Expand on corporate and party packages.

Proposed 2023-2024 Budget

Account Number

Fund: 19 - DRIVING RANGE

Center: 11 - ADMINISTRATION

Revenue

SubAccount: 440 - OPERATIONS INCOME

19-11-00-440014	INTEREST	114.81	109.13										
19-11-00-440545	REGISTER BANK REIMBURSEMEN	0.00	0.00										
19-11-00-440710	DRIVING RANGE	27,361.00	36,616.00										

Budget Detail

Budget Code	Description	Units	Price	Amount	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget %	
2023-2024	Large Bucket-senior-NR	15.00	-14.00	-210.00			90.00	500.00	410.00	455.56%
2023-2024	Large buckets-NR	255.00	-15.00	-3,825.00			630.00	630.00	0.00	0.00%
2023-2024	Large Buckets-R	2,070.00	-12.00	-24,840.00			40,049.00	39,570.00	-479.00	-1.20%
2023-2024	Medium Bucket-senior-NR	20.00	-12.00	-240.00						
2023-2024	Medium buckets-NR	85.00	-13.00	-1,105.00						
2023-2024	Medium buckets-R	935.00	-10.00	-9,350.00						

19-11-00-440713

GROUP LESSONS-SUMMER

19-11-00-440725

MEMBERSHIPS

Budget Code	Description	Units	Price	Amount	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget %	
2023-2024	adult driving range	6.00	-250.00	-1,500.00	0.00	8,525.75	8,600.00	0.00	-8,600.00	-100.00%
2023-2024	Adult mini golf	3.00	-70.00	-210.00	1,910.35	3,956.69	4,025.00	2,250.00	-1,775.00	-44.10%
2023-2024	couple mini golf	1.00	-90.00	-90.00						
2023-2024	family mini golf	2.00	-150.00	-300.00						
2023-2024	Senior Mini-Golf	1.00	-50.00	-50.00						
2023-2024	youth mini-golf	2.00	-50.00	-100.00						

19-11-00-440750

MINI GOLF SALES

Budget Code	Description	Units	Price	Amount	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget %	
2023-2024	Adult-R	7,677.00	-8.00	-61,416.00	70,652.00	101,951.50	103,744.00	138,328.00	34,584.00	33.34%
2023-2024	Adult-NR	2,013.00	-11.00	-22,143.00						
2023-2024	Group rate	1,263.00	-5.00	-6,315.00						
2023-2024	youth & senior-NR	1,331.00	-8.00	-10,648.00						
2023-2024	youth & senior-R	6,301.00	-6.00	-37,806.00						

19-11-00-440755

MINI GOLF PARTIES

Budget Code	Description	Units	Price	Amount	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget 2023-2024	Comparison 1 to Parent Budget %	
2023-2024	Birdie	175.00	-10.00	-1,750.00	434.03	1,579.97	2,320.00	2,700.00	380.00	16.38%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
Bogey	190.00	-5.00	-950.00				
REPLAYS	679.00	617.00	650.00	2,000.00	1,350.00	207.69%	
Description replay	1,000.00	-2.00	-2,000.00				
Total SubAccount: 440 - OPERATIONS INCOME:							
	101,151.19	153,356.04	160,108.00	185,978.00	25,870.00	16.16%	
SubAccount: 490 - MERCHANDISE							
RESALE--CONCESSIONS	4,579.47	6,237.03	6,200.00	6,975.00	775.00	12.50%	
SALES TAX	16.43	7.07	60.00	60.00	0.00	0.00%	
MERCHANDISE SALES	215.57	93.93	100.00	100.00	0.00	0.00%	
Total SubAccount: 490 - MERCHANDISE:	4,811.47	6,338.03	6,360.00	7,135.00	775.00	12.19%	
Total Revenue:							
	105,962.66	159,694.07	166,468.00	193,113.00	26,645.00	16.01%	
Expense							
SubAccount: 510 - SALARIES & WAGES							
MANAGER	5,392.17	5,537.77	310.00	0.00	-310.00	-100.00%	
ASSISTANT MANAGER	12,455.25	15,272.87	23,832.50	24,208.00	375.50	1.58%	
Subject Merit Increase							
Description added mgr shift	357.00	15.00	5,355.00				
AM shift 1	315.00	15.25	4,803.75				
AM shift 2	210.00	15.25	3,202.50				
AM Shift-1	225.00	15.25	3,431.25				
PM shift 1	150.00	15.25	2,287.50				
PM shift 2	1.00	2,288.00	2,288.00				
weekend shift	160.00	17.75	2,840.00				
PROFESSIONAL LESSONS	0.00	6,972.60	6,880.00	0.00	-6,880.00	-100.00%	
MAINTENANCE STAFF	4,111.46	3,828.17	4,599.00	4,650.00	51.00	1.11%	
Description Team 1	300.00	15.50	4,650.00				
RANGE ATTENDANT	9,337.85	9,387.98	12,078.50	14,986.00	2,907.50	24.07%	

Proposed 2023-2024 Budget

Account Number	Subject	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
Budget Notes								
Budget Code								
2023-2024	Merit increase							
	Description							
	Minimum wage at \$15, increases at .25 increments (see wage scale).							
Budget Detail								
Budget Code								
2023-2024	attendants-school & weekend		192.00	14.75	2,832.00			
2023-2024	attendants-school & weekday		96.00	14.75	1,416.00			
2023-2024	range attendant-summer & weekend		208.00	14.75	3,068.00			
2023-2024	range attendant-summer M, W, R, F		416.00	14.75	6,136.00			
2023-2024	range attendant-T		104.00	14.75	1,534.00			
	Total SubAccount: 510 - SALARIES & WAGES:	31,296.73	40,999.39		47,700.00	43,844.00	-3,856.00	-8.08%
SubAccount: 520 - CONTRACTUAL SERVICES								
<u>19-11-00-520200</u>	SENIOR DISCOUNT	0.00	0.00		25.00	25.00	0.00	0.00%
<u>19-11-00-520203</u>	EMPLOYEE DISCOUNT	0.00	0.00		0.00	0.00	0.00	0.00%
<u>19-11-00-520205</u>	GARBAGE DISPOSAL	81.66	1,302.24		1,500.00	2,200.00	700.00	46.67%
<u>19-11-00-520206</u>	ELECTRICITY	9,554.50	10,049.02		12,500.00	12,500.00	0.00	0.00%
Budget Detail								
Budget Code								
2023-2024	GLC		1.00	12,500.00				
	Description							
	WATER/SEWER	175.57	184.24		300.00	300.00	0.00	0.00%
Budget Detail								
Budget Code								
2023-2024	GLC		1.00	300.00				
	Description							
	COMMUNICATION	894.95	1,432.35		850.00	850.00	0.00	0.00%
Budget Detail								
Budget Code								
2023-2024	GLC - COMCAST,WIFI		1.00	850.00				
	Description							
	COUPONS	5.00	0.00		0.00	20.00	20.00	0.00%
	SECURITY SYSTEM	940.64	940.64		950.00	1,000.00	50.00	5.26%
	MISCELLANEOUS	0.00	453.85		425.00	500.00	75.00	17.65%
Budget Detail								
Budget Code								
2023-2024	misc		1.00	500.00				
	Description							
	MISCELLANEOUS BANK CHARGE	3,116.19	4,137.67		4,500.00	4,500.00	0.00	0.00%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
LIGHTING							
Total SubAccount: 520 - CONTRACTUAL SERVICES:							
19-11-00-520383	0.00	1,000.00	250.00	250.00	0.00	0.00	0.00%
Total: 14,768.51 19,500.01 21,300.00 22,145.00 845.00 3.97%							
SubAccount: 530 - COMMODITIES							
19-11-00-530020	1,934.66	3,751.59	2,775.00	3,775.00	1,000.00	36.04%	
19-11-00-530107	1,490.53	2,024.98	3,000.00	3,000.00	0.00	0.00%	
19-11-00-530250	103.09	40.89	0.00	300.00	300.00	0.00%	
19-11-00-530260	0.00	0.00	0.00	0.00	0.00	0.00%	
19-11-00-530353	0.00	33.51	50.00	50.00	0.00	0.00%	
19-11-00-530367	0.00	0.00	0.00	0.00	0.00	0.00%	
19-11-00-530395	137.89	-87.89	100.00	100.00	0.00	0.00%	
19-11-00-530401	2,277.86	974.16	4,000.00	5,000.00	1,000.00	25.00%	
19-11-00-530402	167.08	0.00	1,805.00	2,000.00	195.00	10.80%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	misc	1.00	2,000.00	2,000.00			
19-11-00-530545	REGISTER BANK	0.00	0.00	630.00	630.00	0.00	0.00%
19-11-00-530553	OFFICE SUPPLIES	140.25	0.00	0.00	0.00	0.00	0.00%
19-11-00-530694	UNIFORMS	906.15	377.58	1,000.00	500.00	-500.00	-50.00%
19-11-00-530735	SALES TAX	324.82	459.00	400.00	450.00	50.00	12.50%
Total SubAccount: 530 - COMMODITIES: 7,482.33 7,573.82 13,760.00 15,805.00 2,045.00 14.86%							
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
19-11-00-550005	BUILDING REPAIR-CONTRACTUA	1,386.50	2,104.80	79,000.00	96,000.00	17,000.00	21.52%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Lippold seal coat and stripe all lots (split)	0.00	0.00	30,000.00			
2023-2024	Misc	0.00	0.00	2,000.00			
2023-2024	Siding club house, garage	0.00	0.00	39,000.00			
2023-2024	Windows	0.00	0.00	25,000.00			
19-11-00-550010	FACILITY REPAIR--MINI-GOLF	32,098.40	2,689.19	71,161.00	1,000.00	-70,161.00	-98.59%
19-11-00-550570	GROUNDS	341.17	0.00	1,000.00	2,500.00	1,500.00	150.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS: 33,826.07 4,793.99 151,161.00 99,500.00 -51,661.00 -34.18%							
SubAccount: 560 - MAINTENANCE & REPAIRS							
19-11-00-560151	BUILDING REPAIR	341.28	221.29	1,000.00	1,000.00	0.00	0.00%
19-11-00-560562	GROUNDS MAINTENANCE	1,568.04	540.72	2,500.00	2,500.00	0.00	0.00%
19-11-00-560673	EQUIPMENT REPAIR	1,264.54	48.51	750.00	750.00	0.00	0.00%
19-11-00-560675	EQUIPMENT REPAIR--MINI-GOLF	214.52	0.00	500.00	1,000.00	500.00	100.00%
19-11-00-560676	FACILITY REPAIR--MINI-GOLF	625.33	39.99	1,000.00	3,000.00	2,000.00	200.00%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2022-2023	2023-2024	2023-2024	
Budget Detail	Units	Price	Amount	Units	Price	Amount	Increase / (Decrease)	
2023-2024	pumps, irrigation	1.00	3,000.00	3,000.00				
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		4,013.71	850.51	5,750.00	8,250.00	2,500.00	43.48%	
SubAccount: 570 - OTHER EXPENSES								
<u>19-11-00-570028</u>	FURNITURE/FIXTURES	0.00	119.99	4,000.00	9,000.00	5,000.00	125.00%	
Budget Detail								
2023-2024	check in counters	1.00	9,000.00	9,000.00				
<u>19-11-00-570030</u>	EQUIPMENT PURCHASE	961.33	2,915.69	2,000.00	18,500.00	16,500.00	825.00%	
Budget Detail								
2023-2024	Polaris	1.00	15,000.00	15,000.00				
2023-2024	putting green mower	1.00	3,500.00	3,500.00				
<u>19-11-00-570120</u>	FACILITY IMPROVEMENT	34.95	3,539.73	3,100.00	6,700.00	3,600.00	116.13%	
Budget Detail								
2023-2024	fix driving range pole-wiring	1.00	3,500.00	3,500.00				
2023-2024	storage	1.00	3,200.00	3,200.00				
<u>19-11-00-570574</u>	DONATIONS	50.00	0.00	0.00	0.00	0.00	0.00%	
<u>19-11-00-570960</u>	CASH OVER/SHORT	62.20	95.00	50.00	85.00	35.00	70.00%	
Total SubAccount: 570 - OTHER EXPENSES:		1,108.48	6,670.41	9,150.00	34,285.00	25,135.00	274.70%	
SubAccount: 580 - PRO SHOP								
<u>19-11-00-580800</u>	SALES INVENTORY	0.00	0.00	0.00	0.00	0.00	0.00%	
Total SubAccount: 580 - PRO SHOP:		0.00	0.00	0.00	0.00	0.00	0.00%	
Total Expense:		92,495.83	80,388.13	248,821.00	223,829.00	-24,992.00	-10.04%	
Total Center: 11 - ADMINISTRATION:		13,466.83	79,305.94	-82,353.00	-30,716.00	51,637.00	-62.70%	
Total Fund: 19 - DRIVING RANGE:		13,466.83	79,305.94	-82,353.00	-30,716.00	51,637.00	-62.70%	



Annual Budget
Fiscal Year 2023-2024
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 2022-2023

Accomplishments

Racket Club fund balance currently sits at 39% as of February 1, 2023.

Continued to be a preferred host for multiple tournaments including USTA events, McHenry County Classic, Club Championship, Junior Championships, Herrick-Thomas Memorial Foundation Pro-Am, etc. Hosted new programs for NISRA (pickleball), St. Thomas School junior USTA introductory clinics, Gladiator Tennis, Del Webb Sun City, and USTA junior winter leagues.

Introduced new special events including Family Tennis Night, Combined Age Tournament, and Racket Club (tennis & pickleball) Biathlon.

Reached 80% monthly court time utilization and 90% sessional class spot occupancy for the first time in at least a decade.

Re-introduced the Racket Club / Herrick-Thomas Memorial Foundation Golf Outing, attracting over 50 players and raising over \$5,000. To date, the Foundation has now donated \$47,750 towards instruction at The Racket Club for children in need of assistance.

Hosted a very special "Mental Toughness" clinic featuring local high-profile guests such as USPTA Hall of Famer Dr. Jack Groppel, USPTA National High School Coach of the Year Jon Betts, and IHSA State Champions Addison & Noelle Lanton.

Continued strong relationships with local high school & college programs, hosting tryouts, practice, and matches.

Maintained extremely high participation levels in the summer recreational instructional program, reaching twice the enrollment as average years in the 2010's.

Implemented the new minimum wage scale for applicable TRC staff.

Purchased new tables & chairs for the lobby.

Renovated the ceiling above courts 5 – 9.

Utilized professional services for planning of pickleball additions and outdoor court planning.

Added new professional cleaning service to improve cleanliness at the facility.

Offered continuing training & education for staff to ensure continuation of top-notch service.

Saw membership increase by over 21% (1,239 to 1,500) from the start of the fiscal year.

Continued striving towards & achieving diversity among staff with addition of several new teaching pros of ethnic, gender, and generational variance.

Financial Highlights (as of February 1, 2023):

- Membership Dues up 15% from last year
- Permanent Court Time up 12% from last year
- Tournaments up 134% from last year
- Group Lessons up 17% from last year (\$42,721)
- Shoes up 41% from last year
- Group Lessons (Pickleball) up \$10,187 – new revenue stream

Fiscal Year 2023-2024

Objectives

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

Implement new non-resident fee structure.

Consult with firms to plan for indoor court resurfacing.

Work with the sports facility consultant to evaluate financial operations.

Introduce new special events and activities both within the Club and via collaboration with outside partner agencies.

Complete outdoor court renovation project.

Maximize utilization of outdoor facilities following renovations.

Proposed 2023-2024 Budget

Account Number
 Fund: 20 - RACKET CLUB
 Center: 11 - ADMINISTRATION

Revenue	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget %
			2022-2023	2023-2024		
SubAccount: 430 - PROGRAM REVENUE	16,099.16	34,505.84	30,800.00	31,075.00	275.00	0.89%
Budget Detail						
20-11-00-430385						
SUMMER TENNIS						
Description	Units	Price	Amount			
Adult	10.00	-60.00	-600.00			
Golf n' Tennis	105.00	-110.00	-11,550.00			
High School	25.00	-60.00	-1,500.00			
Junior	200.00	-60.00	-12,000.00			
Pee Wee	70.00	-50.00	-3,500.00			
Woodstock Contractual	35.00	-55.00	-1,925.00			
Total SubAccount: 430 - PROGRAM REVENUE:	16,099.16	34,505.84	30,800.00	31,075.00	275.00	0.89%

Revenue	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget %
			2022-2023	2023-2024		
SubAccount: 440 - OPERATIONS INCOME	0.00	3,633.89	0.00	0.00	0.00	0.00%
Budget Detail						
20-11-00-440017						
GRANTS	6,199.35	0.00	0.00	0.00	0.00	0.00%
INVESTMENT INTEREST - CD'S	353.36	38.63	100.00	100.00	0.00	0.00%
INVESTMENT INTEREST-MONEY	89.09	54.40	50.00	50.00	0.00	0.00%
OTHER INCOME	0.00	1,213.04	0.00	0.00	0.00	0.00%
ADVERTISING	1,286.59	966.84	1,625.00	975.00	-650.00	-40.00%
Total SubAccount: 440 - OPERATIONS INCOME:	8,928.39	3,633.89	2,380.00	2,525.00	145.00	4.00%

Revenue	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget %
			2022-2023	2023-2024		
SubAccount: 440 - OPERATIONS INCOME	0.00	3,633.89	0.00	0.00	0.00	0.00%
Budget Detail						
20-11-00-440536						
NO SHOW FEES	437.50	1,346.50	250.00	625.00	375.00	150.00%
Total SubAccount: 440 - OPERATIONS INCOME:	437.50	1,346.50	250.00	625.00	375.00	150.00%

Revenue	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget %
			2022-2023	2023-2024		
SubAccount: 440 - OPERATIONS INCOME	6,705.00	11,200.00	7,500.00	10,625.00	3,125.00	41.67%
Budget Detail						
20-11-00-440550						
INITIATION FEE	6,705.00	11,200.00	7,500.00	10,625.00	3,125.00	41.67%
Total SubAccount: 440 - OPERATIONS INCOME:	6,705.00	11,200.00	7,500.00	10,625.00	3,125.00	41.67%

Revenue	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget %
			2022-2023	2023-2024		
SubAccount: 440 - OPERATIONS INCOME	164,797.68	212,172.00	226,500.00	299,052.00	72,552.00	32.03%
Budget Detail						
20-11-00-440551						
MEMBERSHIP DUES	164,797.68	212,172.00	226,500.00	299,052.00	72,552.00	32.03%
Total SubAccount: 440 - OPERATIONS INCOME:	164,797.68	212,172.00	226,500.00	299,052.00	72,552.00	32.03%

Revenue	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget %
			2022-2023	2023-2024		
SubAccount: 440 - OPERATIONS INCOME	60.00	-720.00	60.00	-43,200.00	-43,200.00	-40.00%
Budget Detail						
20-11-00-440551						
Non-Res Family	60.00	-720.00	60.00	-43,200.00	-43,200.00	-40.00%
Total SubAccount: 440 - OPERATIONS INCOME:	60.00	-720.00	60.00	-43,200.00	-43,200.00	-40.00%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2022-2023	2023-2024	
Non-Res Individual	150.00	-468.00					
Non-Res Junior	160.00	-264.00					
Non-Res Partners	60.00	-576.00					
Non-Res Senior	150.00	-168.00					
Res Family	31.00	-552.00					
Res Individual	75.00	-360.00					
Res Junior	80.00	-204.00					
Res Partners	30.00	-444.00					
Res Senior	75.00	-132.00					
OUTDOOR COURT FEES	436.00	812.00	640.00	480.00	-160.00	-25.00%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Clay Court	30.00	-16.00	-480.00			
PERMANENT COURT TIME		117,660.80	121,962.35	130,032.00	158,904.00	28,872.00	22.20%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Indoor (80gp x 1.5ct x 1.5hr x 35wk)	6,300.00	-24.00	-151,200.00			
2023-2024	Summer Clay (10gp x 2ct x 1.5hr x 12wk)	360.00	-16.00	-5,760.00			
2023-2024	Summer Indoor (3gp x 1.5ct x 1.5hr x 12wk)	81.00	-24.00	-1,944.00			
OPEN COURT TIME		89,846.22	119,521.49	91,950.00	79,556.00	-12,394.00	-13.48%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Hourly Court Rental	2,656.00	-26.00	-69,056.00			
2023-2024	Unlimited Walk-On	60.00	-175.00	-10,500.00			
GUEST FEES		6,400.00	12,150.00	6,500.00	8,000.00	1,500.00	23.08%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Guest Visits	800.00	-10.00	-8,000.00			
TOURNAMENTS		5,568.99	4,072.24	10,780.00	7,180.00	-3,600.00	-33.40%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2023-2024	Club Championship (4 events x 16 entrants)	64.00	-25.00	-1,600.00			
2023-2024	McHenry Co. Classic Doubles	60.00	-15.00	-900.00			
2023-2024	McHenry Co. Classic Singles	90.00	-20.00	-1,800.00			
2023-2024	USTA (9 events x 8 entrants)	72.00	-40.00	-2,880.00			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Increase / (Decrease)	%
			2022-2023	2023-2024	2022-2023	2023-2024		
			Amount	Amount	Amount	Amount		
Budget Detail								
Budget Code								
2023-2024								
PRACTICE LANE	171.00	5,373.75	4,860.00	5,400.00	540.00	11.11%		
Description			Amount					
Hourly Rental	300.00	-18.00	-5,400.00					
Units								
TRAVEL TEAM MATCH	8,424.00	10,370.00	15,680.00	11,040.00	-4,640.00	-29.59%		
Description			Amount					
NITTL (3 teams x 12 players x 14 matches)	504.00	-20.00	-10,080.00					
Summer USTA League (1 tm x 12 plyrs x 4 mtcl)	48.00	-20.00	-960.00					
Units								
ADULT EVENTS/ACTIVITIES	14,018.00	10,631.95	7,800.00	5,520.00	-2,280.00	-29.23%		
Description			Amount					
Misc. Drop-Ins (30 weeks x 10 players)	300.00	-12.00	-3,600.00					
Singles Scramble (12 events x 8 players)	96.00	-20.00	-1,920.00					
Units								
PARTIES	50.00	0.00	600.00	600.00	0.00	0.00%		
Description			Amount					
Birthday Parties	3.00	-200.00	-600.00					
Units								
ADULT IN-CLUB LEAGUE	2,459.88	804.00	5,600.00	0.00	-5,600.00	-100.00%		
Description			Amount					
Transitioning away from leagues to weekly drop-ins.								
Subject								
Update								
Description								
TRAVEL TEAM PRACTICE	15,869.73	19,182.35	21,600.00	22,200.00	600.00	2.78%		
Description			Amount					
NITTL (3 teams x 8 players)	24.00	-925.00	-22,200.00					
Units								
PLAYROOM	0.00	69.00	300.00	100.00	-200.00	-66.67%		
Description			Amount					
Visits	10.00	-10.00	-100.00					
Units								
PRIVATE LESSONS	175,017.29	172,155.84	190,880.00	180,880.00	-10,000.00	-5.24%		
Description			Amount					
Individual Hourly Lesson	1,100.00	-80.00	-88,000.00					
Indoor PCT (18gp x 1.5 hr x 1ct x 35wk)	945.00	-80.00	-75,600.00					
Units								

Proposed 2023-2024 Budget

Account Number	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
	Total Activity	2020-2021 Total Activity	2021-2022 Total Activity	2022-2023	2023-2024	2022-2023	2023-2024	Increase / (Decrease)	
2023-2024	Outdoor PCT (8gp x 1.5 hr x 1.5ct x 12wks)	216.00	-80.00	-17,280.00					
20-11-00-440573	GROUP LESSONS	217,561.58	330,616.57		365,925.00	387,142.50	21,217.50	5.80%	
Budget Detail	Description	Units	Price	Amount					
2023-2024	Indoor 1 (375 players x 1.15 hours x 12 weeks)	5,175.00	-20.50	-106,087.50					
2023-2024	Indoor 2 (400 players x 1.15 hours x 12 weeks)	5,520.00	-20.50	-113,160.00					
2023-2024	Indoor 3 (325 players x 1.15 hours x 12 weeks)	4,485.00	-20.50	-91,942.50					
2023-2024	Misc. Weekly Drop-Ins (20 students x 30 week)	600.00	-20.50	-12,300.00					
2023-2024	Summer (225 players x 1.15 hours x 12 weeks)	3,105.00	-20.50	-63,652.50					
20-11-00-440574	JUNIOR EVENTS/ACTIVITIES	2,687.10	2,832.50		2,700.00	2,400.00	-300.00	-11.11%	
Budget Detail	Description	Units	Price	Amount					
2023-2024	Junior Team Tennis Events	12.00	-200.00	-2,400.00					
20-11-00-440578	JUNIOR IN-CLUB LEAGUES	7,907.42	6,357.83		9,500.00	8,900.00	-600.00	-6.32%	
Budget Detail	Description	Units	Price	Amount					
2023-2024	Indoor 1	12.00	-200.00	-2,400.00					
2023-2024	Indoor 2	15.00	-200.00	-3,000.00					
2023-2024	Indoor 3	10.00	-200.00	-2,000.00					
2023-2024	Summer	10.00	-150.00	-1,500.00					
20-11-00-440579	FINANCE CHARGES	1,550.00	950.18		0.00	0.00	0.00	0.00%	
20-11-30-440051	RENTAL OF FACILITIES-PICKLEBALL	0.00	21,722.64		19,985.00	23,040.00	3,055.00	15.29%	
Budget Detail	Description	Units	Price	Amount					
2023-2024	Drop-In Play Oct-Mar	1,500.00	-8.00	-12,000.00					
2023-2024	Hourly Court Rental	400.00	-26.00	-10,400.00					
2023-2024	Tournaments (2 x 16 players)	32.00	-20.00	-640.00					
20-11-30-440572	PRIVATE LESSONS-PICKLEBALL	0.00	0.00		800.00	1,600.00	800.00	100.00%	
Budget Detail	Description	Units	Price	Amount					
2023-2024	Hourly Private Lessons	20.00	-80.00	-1,600.00					
20-11-30-440573	GROUP LESSONS-PICKLEBALL	0.00	3,412.00		4,110.00	18,126.00	14,016.00	341.02%	
Budget Detail	Description	Units	Price	Amount					
2023-2024	Indoor 1 (12 players x 1 hour x 12 weeks)	144.00	-20.50	-2,952.00					

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	2023-2024	
			Increase / (Decrease)				
Indoor 2 (12 players x 1 hour x 12 weeks)	144.00	-20.50	-2,952.00				
Indoor 3 (12 players x 1 hour x 12 weeks)	144.00	-20.50	-2,952.00				
Seasonal Clinic (3 clinics x 15 students)	45.00	-10.00	-450.00				
Summer Classes (12 classes x 6 students)	72.00	-60.00	-4,320.00				
Weekly Drop-in Clinic (25 weeks x 12 students)	300.00	-15.00	-4,500.00				
Total SubAccount: 440 - OPERATIONS INCOME:	845,496.58	1,069,988.10	1,126,267.00	1,232,495.50	106,228.50	9.43%	
SubAccount: 480 - PRO SHOP							
RACKETS							
	9,004.74	8,920.28	9,625.00	12,025.00	2,400.00	24.94%	
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Rackets	65.00	-185.00	-12,025.00				
RACKET STRINGING	15,566.61	18,130.83	17,950.00	16,300.00	-1,650.00	-9.19%	
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
String Sets / Service	500.00	-29.00	-14,500.00				
Stringing Only / Misc. Repair Service	90.00	-20.00	-1,800.00				
GRIPS/OVERWRAPS	1,763.72	2,907.00	3,050.00	3,100.00	50.00	1.64%	
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Overgrips	200.00	-8.00	-1,600.00				
Replacement Grips	150.00	-10.00	-1,500.00				
LADIES CLOTHING	5,675.79	4,534.51	5,200.00	6,500.00	1,300.00	25.00%	
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Shirts, Skirts, Shorts, Etc.	130.00	-50.00	-6,500.00				
MEN'S CLOTHING	1,031.14	1,017.67	750.00	875.00	125.00	16.67%	
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Shirts, Shorts, Jackets, Etc.	35.00	-25.00	-875.00				
CHILDREN'S CLOTHING	5.97	0.00	150.00	150.00	0.00	0.00%	
Budget Detail							
Budget Code							
2023-2024							
Description	Units	Price	Amount				
Shirts, Skirts, Shorts, Etc.	10.00	-15.00	-150.00				
SHOES	6,746.90	9,411.06	9,375.00	9,375.00	0.00	0.00%	

Proposed 2023-2024 Budget

Account Number Budget Detail Budget Code 2023-2024	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023 Amount	2022-2023 Units	2023-2024 Amount	2023-2024 Units	
<u>20-11-00-480589</u>	SALES TAX	2,767.36	3,115.78	3,125.00		3,125.00		0.00%
<u>20-11-00-480591</u>	TENNIS BALLS	9,169.27	8,867.15	9,316.00		9,448.00	132.00	1.42%
<u>20-11-00-480592</u>	TENNIS BAGS	777.56	74.95	750.00		375.00	-375.00	-50.00%
<u>20-11-00-480593</u>	MISC. CLOTHES	396.09	585.47	500.00		700.00	200.00	40.00%
<u>20-11-00-480594</u>	ACCESSORIES	569.66	1,224.21	1,050.00		875.00	-175.00	-16.67%
<u>20-11-00-480596</u>	DEMO RACKET RENTAL	378.00	300.00	375.00		300.00	-75.00	-20.00%
Total SubAccount: 480 - PRO SHOP:		53,852.81	59,088.91	61,216.00		63,148.00	1,932.00	3.16%
SubAccount: 490 - MERCHANDISE								
<u>20-11-00-490016</u>	RESALE-BEER	0.00	0.00	10,000.00		10,000.00	0.00	0.00%
<u>20-11-00-490604</u>	VENDING - POP	83.61	470.19	0.00		1,750.00	1,750.00	0.00%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
Budget Detail Budget Code 2023-2024	Pop, Water, Sports Drinks		700.00	-2.50	-1,750.00					
	Total SubAccount: 490 - MERCHANDISE:	83.61	470.19			10,000.00	11,750.00	1,750.00	17.50%	
	Total Revenue:	915,532.16	1,167,686.93			1,228,283.00	1,338,468.50	110,185.50	8.97%	
Expense										
SubAccount: 501 - PROGRAM SALARIES & WAGES										
<u>20-11-00-501385</u>	SUMMER TENNIS SALARIES & W	3,662.15	6,371.03			8,775.00	9,675.00	900.00	10.26%	
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Golf n' Tennis Counselors (2inst x 9hr x 10wk)	180.00	25.00	4,500.00						
2023-2024	Rec Instructor (10hr x 9wk)	90.00	15.00	1,350.00						
2023-2024	Rec Supervisor (25hr x 9wk)	225.00	17.00	3,825.00						
<u>20-11-00-501386</u>	MCHENRY COUNTY CLASSIC SAL	0.00	0.00	0.00		0.00	0.00	0.00	0.00%	
	Total SubAccount: 501 - PROGRAM SALARIES & WAGES:	3,662.15	6,371.03			8,775.00	9,675.00	900.00	10.26%	
SubAccount: 503 - PROGRAM COMMODITIES										
<u>20-11-00-503385</u>	SUMMER TENNIS COMMODITIE:	139.00	6.53			500.00	300.00	-200.00	-40.00%	
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Balls, Hoppers, Carts, Staff Attire	1.00	300.00	300.00						
<u>20-11-00-503386</u>	MCHENRY COUNTY CLASSIC COM	0.00	1,692.10	0.00		0.00	0.00	0.00	0.00%	
	Total SubAccount: 503 - PROGRAM COMMODITIES:	139.00	1,698.63			500.00	300.00	-200.00	-40.00%	
SubAccount: 510 - SALARIES & WAGES										
<u>20-11-00-510002</u>	SUPT OF BUSINESS SERVICES	5,185.53	5,983.38			6,231.00	6,512.00	281.00	4.51%	
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Superintendent salary	0.00	0.00	6,512.00						
<u>20-11-00-510004</u>	MANAGER REC FACILITY SERVICI	26,176.69	26,280.43			27,709.00	29,367.00	1,658.00	5.98%	
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2023-2024	Facility Manager salary	0.00	0.00	29,367.00						
<u>20-11-00-510005</u>	SUPT OF PARKS SERVICES	5,300.69	5,319.32			5,522.00	5,826.00	304.00	5.51%	

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
				2022-2023	2023-2024	2022-2023	2023-2024	
Budget Detail Budget Code 2023-2024	Superintendent salary		Units 0.00	Price 0.00	Amount 5,826.00			
20-11-00-510007 Budget Detail Budget Code 2023-2024	OFFICE STAFF	13,972.60	14,205.85		14,156.00	14,718.00	562.00	3.97%
Budget Detail Budget Code 2023-2024	Executive Asst/Office Manager		Units 0.00	Price 0.00	Amount 14,718.00			
20-11-00-510011 Budget Detail Budget Code 2023-2024	MANAGER	81,553.82	83,157.90		87,089.00	90,909.00	3,820.00	4.39%
Budget Detail Budget Code 2023-2024	RACKET CLUB MANAGER		Units 0.00	Price 0.00	Amount 90,909.00			
20-11-00-510015 Budget Detail Budget Code 2023-2024	PUBLIC RELATIONS COORDINATI	13,780.96	13,729.37		14,413.00	15,207.00	794.00	5.51%
Budget Detail Budget Code 2023-2024	Marketing Manager		Units 0.00	Price 0.00	Amount 15,207.00			
20-11-00-510017 Budget Detail Budget Code 2023-2024	ACCOUNTANT	6,287.81	6,589.56		6,372.00	6,738.00	366.00	5.74%
Budget Detail Budget Code 2023-2024	Payroll Accountant		Units 0.00	Price 0.00	Amount 6,738.00			
20-11-00-510028 Budget Detail Budget Code 2023-2024	GROUPS SUPERVISOR	3,180.03	3,231.35		3,665.00	3,647.00	-18.00	-0.49%
Budget Detail Budget Code 2023-2024	Grounds Supervisor		Units 0.00	Price 0.00	Amount 3,647.00			
20-11-00-510029 Budget Detail Budget Code 2023-2024	ASSOC. PRO LESSONS	156,711.57	208,272.56		199,260.00	228,420.00	29,160.00	14.63%
Budget Detail Budget Code 2023-2024	Indoor Staff Groups(120 hrs x 36 wks)		Units 4,320.00	Price 27.00	Amount 116,640.00			
Budget Detail Budget Code 2023-2024	Private Lessons (55 hrs x 48 wks)		Units 2,640.00	Price 27.00	Amount 71,280.00			
Budget Detail Budget Code 2023-2024	Summer Staff Groups (125 hrs x 12 wks)		Units 1,500.00	Price 27.00	Amount 40,500.00			
20-11-00-510030 Budget Detail Budget Code 2023-2024	FRONT DESK	59,692.49	84,007.62		101,108.00	102,102.00	994.00	0.98%
Budget Detail Budget Code 2023-2024	Indoor Season (13 hr x 1.5 staff x 7 d x 40 wk)		Units 5,460.00	Price 15.40	Amount 84,084.00			
Budget Detail Budget Code 2023-2024	Summer Season (10 hr x 1.5 staff x 6.5 d x 12 v		Units 1,170.00	Price 15.40	Amount 18,018.00			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2022-2023	2023-2024	
20-11-00-510032	583.00	241.00	816.00	816.00	0.00	0.00%	
Budget Detail							
Budget Code							
2023-2024							
			Amount				
			816.00				
20-11-00-510033	586.06	0.00	0.00	0.00	0.00	0.00%	
20-11-00-510034	5,757.71	6,131.28	9,000.00	4,500.00	-4,500.00	-50.00%	
Budget Detail							
Budget Code							
2023-2024			Amount				
			4,500.00				
			Units				
			300.00				
			Price				
			15.00				
20-11-00-510035	21,328.81	21,363.30	24,277.00	26,522.00	2,245.00	9.25%	
Budget Detail							
Budget Code							
2023-2024			Amount				
			1,473.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,160.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,239.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			3,306.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			960.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			960.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			960.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,012.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,012.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,012.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,125.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,631.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,189.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,225.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,427.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,381.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,285.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,671.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,113.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			1,381.00				
			Units				
			0.00				
			Price				
			0.00				
			Amount				
			43,316.00			4,994.00	11.53%
20-11-00-510036	39,167.21	41,016.27	43,316.00	48,310.00	4,994.00	11.53%	
Budget Detail							
Budget Code							
2023-2024			Amount				
			47,049.60				
			Units				
			2,080.00				
			Price				
			22.62				
			Amount				
			1,260.40				
			Units				
			0.00				
			Price				
			0.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Increase / (Decrease)	%
			2022-2023	2023-2024	2022-2023	2023-2024		
Budget Detail 20-11-00-51003Z 2023-2024	25,889.96	24,034.97	29,250.00	29,900.00	650.00	2.22%		
Description RACKET CLUB BUSINESS MGR								
Description 25 hours x 52 weeks	1,300.00	23.00						
Description DIRECTOR OF PARK DEVELOPME	5,816.55	5,864.18	0.00	0.00	0.00	0.00%		
Description PLAYROOM ATTENDANT	0.00	18.90	1,440.00	270.00	-1,170.00	-81.25%		
Description .5 hours x 36 weeks	18.00	15.00						
Description RACKET REPAIR	7,798.25	9,194.00	10,310.00	7,230.00	-3,080.00	-29.87%		
Description Misc. Rax Repaired	20.00	13.50						
Description Rax Gripped	70.00	3.00						
Description Rax Strung	500.00	13.50						
Description TENNIS DIRECTOR	78,340.16	79,465.49	84,971.00	89,174.00	4,203.00	4.95%		
Description Tennis Director	0.00	0.00						
Description BUILDING CUSTODIAN	5,744.90	7,146.12	11,700.00	9,456.00	-2,244.00	-19.18%		
Description Summer (12 weeks x 20 hours)	240.00	15.00						
Description Year-Round (48 weeks x 8 hours)	384.00	15.25						
Description LEAGUE COORDINATOR	173.87	0.00	0.00	0.00	0.00	0.00%		
Description HUMAN RESOURCE MANAGER	4,798.42	4,789.61	9,131.00	9,676.00	545.00	5.97%		
Description Human Resource Manager	0.00	0.00						
Description FICA/MEDICARE	44,499.53	51,377.26	59,463.00	64,164.00	4,701.00	7.91%		
Description AWARDS	80.00	150.00	150.00	150.00	0.00	0.00%		
Description High Five Program								
Description High Five awards to staff.								

Proposed 2023-2024 Budget

Account Number	Budget Detail	Budget Code	2023-2024	2020-2021		2021-2022		Parent Budget		Comparison 1		%
				Total Activity	Total Activity	Units	Price	Amount	Amount	2023-2024	2023-2024	
	Misc.				6.00	25.00		150.00				
	ASSOC. PRO LESSONS-PICKLEBALL		0.00	0.00				4,550.00	10,746.00	6,196.00	136.18%	
	Description				Units	Price		Amount				
	Indoor 1 (12 wks x 3 hrs)				36.00	27.00		972.00				
	Indoor 2 (12 wks x 3 hrs)				36.00	27.00		972.00				
	Indoor 3 (12 wks x 3 hrs)				36.00	27.00		972.00				
	Private Lessons				20.00	27.00		540.00				
	Seasonal Clinic (3 clinics x 1.5 hrs x 3 pros)				13.50	27.00		364.50				
	Summer Classes (12 wks x 12 hrs)				144.00	27.00		3,888.00				
	Weekly Drop-in Clinic (25 wks x 1.5 hrs x 3 pro				112.50	27.00		3,037.50				
	Total SubAccount: 510 - SALARIES & WAGES:		612,406.62		701,569.72			753,899.00	804,360.00	50,461.00	6.69%	
	SubAccount: 520 - CONTRACTUAL SERVICES											
	GARBAGE DISPOSAL		3,252.55	4,285.99				4,560.00	5,820.00	1,260.00	27.63%	
	Description				Units	Price		Amount				
	Monthly Service (Groot)				12.00	485.00		5,820.00				
	ELECTRICITY		26,719.75	24,780.49				33,000.00	30,000.00	-3,000.00	-9.09%	
	Description				Units	Price		Amount				
	RACKET CLUB				1.00	30,000.00		30,000.00				
	HEAT		17,055.91	19,569.97				18,500.00	20,000.00	1,500.00	8.11%	
	Description				Units	Price		Amount				
	RACKET CLUB				1.00	20,000.00		20,000.00				
	COMMUNICATION		4,497.52	4,396.25				5,000.00	5,000.00	0.00	0.00%	
	Description				Units	Price		Amount				
	MISC FEES DUE TO INCREASE IN PRICES				1.00	380.00		380.00				
	RACKET CLUB - COMCAST INTERNET & PHONE				1.00	2,640.00		2,640.00				
	RACKET CLUB - VERIZON CELL PHONES				1.00	780.00		780.00				
	TV Subscription (Dish)				12.00	100.00		1,200.00				
	PROFESSIONAL SERVICES		24.65	12,250.22				35,000.00	17,000.00	-18,000.00	-51.43%	

Proposed 2023-2024 Budget

Account Number	Budget Detail	Budget Code	2020-2021 Total Activity	2021-2022 Total Activity	Units	Price	Amount	Comparison 1 Budget		Comparison 1 to Parent Budget %
								2022-2023	2023-2024	
								2022-2023	2023-2024	
	Renovations, Indoor Court Resurface Plans			1.00	10,000.00		10,000.00			
	TRC Financial Consultant			0.00	0.00		7,000.00			
	COMPUTER/SOFTWARE EXPENS		2,250.00	2,500.00			3,586.00	3,586.00	0.00	0.00%
	Budget Detail									
	Budget Code									
	2023-2024						3,086.00			
	2023-2024						500.00			
	CLEANING SERVICES		0.00	790.00			11,500.00	11,500.00	0.00	0.00%
	Budget Detail									
	Budget Code									
	2023-2024						850.00			
	2023-2024						750.00			
	2023-2024						9,900.00			
	MAINTENANCE AGREEMENTS		9,276.02	7,899.72			12,770.00	12,830.00	60.00	0.47%
	Budget Detail									
	Budget Code									
	2023-2024						3,750.00			
	2023-2024						3,120.00			
	2023-2024						960.00			
	2023-2024						2,000.00			
	2023-2024						3,000.00			
	OFFICE EQUIPMENT LEASE		1,180.83	599.95			1,389.00	1,941.00	552.00	39.74%
	Budget Detail									
	Budget Code									
	2023-2024						744.00			
	2023-2024						1,197.00			
	SECURITY SYSTEM		2,849.68	3,429.88			3,220.00	3,220.00	0.00	0.00%
	Budget Detail									
	Budget Code									
	2023-2024						700.00			
	2023-2024						2,200.00			
	2023-2024						320.00			
	LEGAL FEES		0.00	0.00			500.00	500.00	0.00	0.00%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
				2022-2023	2023-2024	2022-2023	2023-2024	
				Amount	Amount	Increase / (Decrease)		
Budget Detail Budget Code 2023-2024	Misc.		Units 1.00	Price 500.00	Amount 500.00			
20-11-00-520223	DUES	738.41	738.41		1,800.00	1,150.00	-650.00	-36.11%
Budget Detail Budget Code 2023-2024	Description		Units	Price	Amount			
	IAPD		1.00	700.00	700.00			
	USPTA / PTR		1.00	250.00	250.00			
	USRSA		1.00	150.00	150.00			
	USTA		1.00	50.00	50.00			
20-11-00-520224	EQUIPMENT RENTAL	0.00	0.00		500.00	500.00	0.00	0.00%
Budget Detail Budget Code 2023-2024	Description		Units	Price	Amount			
	Misc.		1.00	500.00	500.00			
20-11-00-520225	EDUCATION/SEMINARS	399.00	0.00		2,000.00	1,600.00	-400.00	-20.00%
Budget Detail Budget Code 2023-2024	Description		Units	Price	Amount			
	Continuing Education & Specialty Training		4.00	400.00	1,600.00			
20-11-00-520226	LAUNDRY/LINENS	60.52	923.75		2,250.00	1,750.00	-500.00	-22.22%
Budget Detail Budget Code 2023-2024	Description		Units	Price	Amount			
	Detergent, Fabric Softener, Bleach, Etc.		50.00	5.00	250.00			
	Towels		2.00	750.00	1,500.00			
20-11-00-520250	MISCELLANEOUS	1,016.50	508.97		1,500.00	1,500.00	0.00	0.00%
Budget Detail Budget Code 2023-2024	Description		Units	Price	Amount			
	Emergency, Unexpected, Unclassifiable Expen:		1.00	1,500.00	1,500.00			
20-11-00-520255	MISCELLANEOUS BANK CHARGE	17,532.56	20,196.90		23,000.00	25,000.00	2,000.00	8.70%
Budget Detail Budget Code 2023-2024	Description		Units	Price	Amount			
	Fees		1.00	25,000.00	25,000.00			
20-11-00-520265	IT SERVICE	3,600.00	0.00		0.00	0.00	0.00	0.00%
20-11-00-520574	POSTAGE	613.74	536.90		1,600.00	650.00	-950.00	-59.38%

Proposed 2023-2024 Budget

Account Number	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
				2022-2023	2023-2024	2022-2023	2023-2024	
Budget Detail								
Budget Code								
2023-2024	Mailings, Statements, Etc.		Units	Price	Amount			
			4.00	100.00	400.00			
2023-2024	Membership notifications		Units	Price	Amount			
			0.00	0.00	250.00			
20-11-00-520581	COLLECTION FEES	380.45		0.00	1,000.00	300.00	-700.00	-70.00%
Budget Detail								
Budget Code								
2023-2024	Delinquent Account Collections		Units	Price	Amount			
			4.00	75.00	300.00			
		91,448.09	103,407.40		162,675.00	143,847.00	-18,828.00	-11.57%
Total SubAccount: 520 - CONTRACTUAL SERVICES:								
SubAccount: 530 - COMMODITIES								
20-11-00-530016	PRODUCT - BEER & ALCOHOL	0.00		0.00	5,000.00	5,000.00	0.00	0.00%
20-11-00-530231	PLAYROOM EXPENSE	0.00		0.00	100.00	100.00	0.00	0.00%
Budget Detail								
Budget Code								
2023-2024	Games, Crafts, Videos, Etc.		Units	Price	Amount			
			1.00	100.00	100.00			
20-11-00-530242	FIRST AID/SAFETY	215.86		94.18	500.00	375.00	-125.00	-25.00%
Budget Detail								
Budget Code								
2023-2024	CPR/AED Training Materials		Units	Price	Amount			
			1.00	250.00	250.00			
2023-2024	First Aid Kit Supplies		Units	Price	Amount			
			1.00	125.00	125.00			
20-11-00-530365	ADVERTISING	638.89		1,897.07	3,475.00	3,300.00	-175.00	-5.04%
Budget Detail								
Budget Code								
2023-2024	Awards, Promotional Knick Knacks		Units	Price	Amount			
			2.00	500.00	1,000.00			
2023-2024	Social Media Campaigns		Units	Price	Amount			
			2.00	100.00	200.00			
2023-2024	T-Shirts		Units	Price	Amount			
			300.00	7.00	2,100.00			
20-11-00-530389	LOCKER ROOM SUPPLIES	0.00		526.56	1,550.00	1,050.00	-500.00	-32.26%
Budget Detail								
Budget Code								
2023-2024	Bags, Combs, Tampons, Necessities		Units	Price	Amount			
			1.00	500.00	500.00			
2023-2024	Misc.		Units	Price	Amount			
			1.00	300.00	300.00			
2023-2024	Soap, Cleaning Agents, Dispensers, Air Fresher		Units	Price	Amount			
			5.00	50.00	250.00			
20-11-00-530395	PRINTING	0.00		120.36	1,650.00	350.00	-1,300.00	-78.79%

Proposed 2023-2024 Budget

Account Number	Budget Detail	Budget Code	Description	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Increase / (Decrease)	%
						2022-2023	2023-2024	2022-2023	2023-2024		
						Amount	Amount	Amount	Amount		
			Stationary, Envelopes, Business Cards	1.00	100.00						
			TROPHIES	1.00	250.00	2,100.00	1,350.00	-750.00		-35.71%	
<u>20-11-00-530397</u>											
			McHenry Co. Classic Awards	40.00	15.00						
			Tournaments, Club Events, Etc.	50.00	15.00						
<u>20-11-00-530398</u>											
			SUPPLIES-OTHER	60.00	0.00	500.00	500.00	0.00		0.00%	
<u>20-11-00-530460</u>											
			Misc., Unexpected Purchases	10.00	50.00						
			SUPPLIES-TEACHING & COURTS	3,087.07	5,313.82	1,650.00	1,700.00	50.00		3.03%	
<u>20-11-00-530553</u>											
			Ball Machine Maintenance	1.00	500.00						
			Hoppers, Ball Carts	2.00	250.00						
			Net Twine, Zip Ties, Etc.	1.00	300.00						
			Nets	2.00	200.00						
			OFFICE SUPPLIES	2,358.95	2,199.95	2,300.00	2,200.00	-100.00		-4.35%	
<u>20-11-00-530560</u>											
			Binders, Bankers Boxes, Bookkeeping Etc.	1.00	500.00						
			Copy Paper	12.00	50.00						
			Pens, Staples, Markers, Etc.	1.00	100.00						
			Printer & Copier Supplies	1.00	1,000.00						
			OFFICE EQUIPMENT	0.00	0.00	500.00	300.00	-200.00		-40.00%	
<u>20-11-00-530563</u>											
			Calculators, Stamps, Misc. Machines	1.00	300.00						
			COMPUTERS	250.29	1,355.61	1,000.00	1,200.00	200.00		20.00%	
			Monitors, Scanners, Printers, Plug-In Devices	1.00	1,200.00						

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1 Budget to Parent Budget		%
		Total Activity	1,128.65	Total Activity	526.38	2022-2023	2023-2024	2022-2023	2023-2024	
TEAM MATCHES						1,690.00	1,530.00	-160.00	-9.47%	
Budget Detail										
Budget Code										
2023-2024	NITTL Match Balls (40 matches x 3 courts)	120.00	4.00	480.00	Amount					
2023-2024	NITTL Participation Fee	1.00	750.00	750.00	Amount					
2023-2024	Team Luncheons	2.00	150.00	300.00	Amount					
Budget Code						450.00	600.00	150.00	33.33%	
Budget Detail										
Budget Code										
2023-2024	Holiday Mixer Balls, Refreshments, Decoration	4.00	150.00	600.00	Amount					
Budget Code						225.00	150.00	-75.00	-33.33%	
Budget Detail										
Budget Code										
2023-2024	Balls, Props, Cake, Refreshments	2.00	75.00	150.00	Amount					
Budget Code						600.00	576.00	-24.00	-4.00%	
Budget Detail										
Budget Code										
2023-2024	Match Balls (1 league x 48 weeks x 3 cans)	144.00	4.00	576.00	Amount					
Budget Code						8,650.00	10,490.00	1,840.00	21.27%	
Budget Detail										
Budget Code										
2023-2024	Teaching Balls (32 cases x 4 sessions)	128.00	80.00	10,240.00	Amount					
2023-2024	Training Aids	1.00	250.00	250.00	Amount					
Budget Code						250.00	250.00	0.00	0.00%	
Budget Detail										
Budget Code										
2023-2024	Balls, Refreshments, Prizes, Decorations	5.00	50.00	250.00	Amount					
Budget Code						200.00	200.00	0.00	0.00%	
Budget Detail										
Budget Code										
2023-2024	Summer Mixer Balls, Refreshments	2.00	100.00	200.00	Amount					
Budget Code						960.00	500.00	-460.00	-47.92%	
Budget Detail										
Budget Code										
2023-2024	JR IN-CLUB LEAGUE	0.00	0.00	0.00	Amount					

Proposed 2023-2024 Budget

Account Number Budget Detail Budget Code	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2022-2023	2023-2024	
Amount							
500.00							
3,904.00		2,159.53	3,904.00	3,336.00	-568.00	-14.55%	
TOURNAMENTS							
Description	Units	Price	Amount				
Balls, Trophies, Awards	1.00	500.00	500.00				
Budget Detail							
Budget Code							
2023-2024							
20-11-00-530579							
Description	Units	Price	Amount				
Match Balls (12 events x 4 cans)	48.00	4.00	192.00				
2023-2024							
2023-2024							
2023-2024							
2023-2024							
1,200.00							
1,344.00							
600.00							
1,350.00		1,074.79	1,350.00	1,200.00	-150.00	-11.11%	
PAPER PRODUCTS							
Description	Units	Price	Amount				
Toilet Paper, Paper Towels, Cups	3.00	400.00	1,200.00				
2023-2024							
2,400.00		1,455.31	2,400.00	1,850.00	-550.00	-22.92%	
VENDING - COFFEE							
Description	Units	Price	Amount				
Coffee Bar Refreshments	24.00	25.00	600.00				
2023-2024							
2023-2024							
2023-2024							
900.00							
350.00							
2,500.00		1,859.16	2,500.00	2,250.00	-250.00	-10.00%	
UNIFORMS							
Description	Units	Price	Amount				
Staff Jackets / Pullovers	25.00	40.00	1,000.00				
2023-2024							
2023-2024							
1,250.00							
750.00		359.97	750.00	750.00	0.00	0.00%	
SUPPLIES-TEACHING & COURTS-							
Description	Units	Price	Amount				
Balls, Carts, Hoppers, Etc.	1.00	750.00	750.00				
2023-2024							
44,254.00		33,974.15	44,254.00	41,107.00	-3,147.00	-7.11%	
Total SubAccount: 530 - COMMODITIES:	20,144.75	33,974.15	44,254.00	41,107.00	-3,147.00	-7.11%	

Proposed 2023-2024 Budget

Account Number	SubAccount: 540 - INSURANCE	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
			Total Activity	Total Activity	2022-2023	2023-2024	2022-2023	2023-2024	Increase / (Decrease)		
			Units	Price	Amount	Amount	Amount	Amount			
	INSURANCE/HEALTH		81,747.91	77,471.63	99,000.00	108,900.00	9,900.00	10.00%			
	TRC HEALTH INSURANCE			0.00	108,900.00						
	Total SubAccount: 540 - INSURANCE:		81,747.91	77,471.63	99,000.00	108,900.00	9,900.00	10.00%			
	SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS										
	BUILDING REPAIR-CONTRACTUA		1,645.50	0.00	0.00	0.00	0.00	0.00%			
	FURNITURE/FIXTURES		661.67	1,069.44	750.00	1,000.00	250.00	33.33%			
	Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		2,307.17	1,069.44	750.00	1,000.00	250.00	33.33%			
	SubAccount: 560 - MAINTENANCE & REPAIRS										
	LAND IMPROVEMENT		11,530.00	68.59	12,000.00	7,500.00	-4,500.00	-37.50%			
	Total SubAccount: 560 - MAINTENANCE & REPAIRS:		11,530.00	68.59	12,000.00	7,500.00	-4,500.00	-37.50%			
	SubAccount: 570 - UNCAPITALIZED IMPROVEMENTS										
	BUILDING REPAIR		22,910.63	14,673.65	11,250.00	13,750.00	2,500.00	22.22%			
	Total SubAccount: 570 - UNCAPITALIZED IMPROVEMENTS:		22,910.63	14,673.65	11,250.00	13,750.00	2,500.00	22.22%			
	SubAccount: 580 - TOOLS/MAINT EQUIPMENT										
	Court Heater Repairs		5.00	2,000.00	10,000.00						
	Misc. Breakdowns		5.00	750.00	3,750.00						
	Total SubAccount: 580 - TOOLS/MAINT EQUIPMENT:		10.00	2,750.00	13,750.00	0.00	-12.50%				
	SubAccount: 590 - EQUIPMENT REPAIR										
	Hand Tools, Etc.		5.00	25.00	125.00						
	Power Equipment / Maintenance Machines		3.00	250.00	750.00						
	Total SubAccount: 590 - EQUIPMENT REPAIR:		8.00	275.00	875.00	0.00	-12.50%				
	SubAccount: 600 - COURT SWEEPER, SCRUBBER, LIFT, ETC. SERVICE										
	Court Sweeper, Scrubber, Lift, Etc. Service		1.00	2,500.00	2,500.00						
	Heavy Equipment Batteries		3.00	500.00	1,500.00						
	Total SubAccount: 600 - COURT SWEEPER, SCRUBBER, LIFT, ETC. SERVICE:		4.00	3,000.00	4,000.00	0.00	33.33%				

Proposed 2023-2024 Budget

Account Number <u>20-11-00-560353</u> Budget Detail	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2022-2023	2023-2024	
			Increase / (Decrease)				
JANITORIAL SUPPLIES	2,583.20	1,756.45	1,750.00	1,750.00	0.00	0.00%	
Description	Units	Price	Amount				
Cleaning Equipment	2.00	250.00	500.00				
Cleaning Products, Trash Bags, Etc.	5.00	250.00	1,250.00				
LIGHTING SUPPLIES	675.77	49.44	200.00	200.00	0.00	0.00%	
Description	Units	Price	Amount				
Light Bulbs	4.00	50.00	200.00				
OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00%	
GROUNDNS MAINTENANCE	2,930.90	12,993.09	24,250.00	15,250.00	-9,000.00	-37.11%	
Description	Units	Price	Amount				
Annual Clay Court Prep (Court n' Sport)	1.00	8,500.00	8,500.00				
Clay Court & Court 4 Windscreen Setup	1.00	1,500.00	1,500.00				
Clay Court Sprinkler Repairs	1.00	2,500.00	2,500.00				
Lawncare Applications (Trugreen)	2.00	125.00	250.00				
Mower, Tractor, Roller Repairs	1.00	1,000.00	1,000.00				
Mulch & Landscaping Materials	1.00	1,000.00	1,000.00				
Septic Service	1.00	500.00	500.00				
Total SubAccount: 560 - MAINTENANCE & REPAIRS:	46,611.93	33,330.51	53,450.00	43,325.00	-10,125.00	-18.94%	
SubAccount: 570 - OTHER EXPENSES							
<u>20-11-00-570250</u> MISCELLANEOUS	822.00	794.91	2,000.00	2,500.00	500.00	25.00%	
Description	Units	Price	Amount				
Shirts, Promos, Assorted Extras	1.00	1,500.00	1,500.00				
Unclassified or Unexpected Necessities	1.00	1,000.00	1,000.00				
DONATIONS	0.00	0.00	250.00	250.00	0.00	0.00%	
Description	Units	Price	Amount				
Special Cause or Event Donation	1.00	250.00	250.00				
MEETINGS/CONFERENCES	35.76	746.18	1,725.00	1,225.00	-500.00	-28.99%	
Description	Units	Price	Amount				
IPRA Conference	1.00	1,000.00	1,000.00				

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget 2022-2023	Comparison 1 Budget to Parent Budget		Increase / (Decrease)	%
				2022-2023	2023-2024		
2023-2024		3.00	225.00				
Staff Meeting Refreshments		75.00					
TRAVELING EXPENSE	0.00	44.80	200.00	200.00	0.00	0.00%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		1.00	200.00				
Mileage Reimbursement		200.00					
OTHER TRANSFERS OUT	0.00	0.00	0.00	200,000.00	200,000.00	0.00%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		0.00	200,000.00				
Transfer to Capital Projects Fund		0.00	200,000.00				
CASH OVER/SHORT	-11.00	0.00	0.00	0.00	0.00	0.00%	
Total SubAccount: 570 - OTHER EXPENSES:	846.76	1,585.89	4,175.00	204,175.00	200,000.00	4,790.42%	
SubAccount: 580 - PRO SHOP							
20-11-00-580391	7,454.85	9,678.27	7,101.00	9,000.00	1,899.00	26.74%	
TENNIS BALLS							
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		3,000.00	9,000.00				
Ball Cans		3.00					
LADIES CLOTHING	4,178.79	7,165.59	3,900.00	3,900.00	0.00	0.00%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		130.00	3,900.00				
Shirts, Skirts, Skorts, Etc.		30.00					
MEN'S CLOTHING	665.72	725.35	450.00	525.00	75.00	16.67%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		35.00	525.00				
Shirts, Shorts, Jackets, Etc.		15.00					
CHILDREN'S CLOTHING	0.00	0.00	100.00	100.00	0.00	0.00%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		10.00	100.00				
Shirts, Skirts, Shorts, Etc.		10.00					
SHOES	3,377.49	7,599.06	6,250.00	6,875.00	625.00	10.00%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		125.00	6,875.00				
Shirts, Skirts, Shorts, Etc.		55.00					
SHOES	6,484.10	10,386.39	6,875.00	7,150.00	275.00	4.00%	
Budget Detail			Amount				
Budget Code			Amount				
2023-2024		10,386.39	7,150.00				
RACKETS							

Proposed 2023-2024 Budget

Account Number	Description	2020-2021		2021-2022		Parent Budget		Comparison 1		%
		Total Activity	Units	Price	Amount	2022-2023	2023-2024	2023-2023	2023-2024	
Budget Detail Budget Code 2023-2024	Rackets		55.00	130.00	7,150.00					
<u>20-11-00-580731</u> Budget Detail Budget Code 2023-2024	TENNIS BAGS	540.45	295.35		350.00	200.00		-150.00		-42.86%
<u>20-11-00-580732</u> Budget Detail Budget Code 2023-2024	Racket Bags		5.00	40.00	200.00					
<u>20-11-00-580732</u> Budget Detail Budget Code 2023-2024	MISC. CLOTHES	66.24	1,155.51		350.00	420.00		70.00		20.00%
<u>20-11-00-580733</u> Budget Detail Budget Code 2023-2024	Socks, Hats, Undergarments, Etc.		70.00	6.00	420.00					
<u>20-11-00-580733</u> Budget Detail Budget Code 2023-2024	ACCESSORIES	607.29	259.07		525.00	437.50		-87.50		-16.67%
<u>20-11-00-580734</u> Budget Detail Budget Code 2023-2024	Dampeners, Sweatbands, Keychains, Misc. Trin		125.00	3.50	437.50					
<u>20-11-00-580734</u> Budget Detail Budget Code 2023-2024	GRIPS/OVERWRAPS	1,326.97	1,916.53		1,750.00	2,000.00		250.00		14.29%
<u>20-11-00-580735</u> Budget Detail Budget Code 2023-2024	Overgrips		150.00	4.00	600.00					
<u>20-11-00-580735</u> Budget Detail Budget Code 2023-2024	Replacement Grips		200.00	7.00	1,400.00					
<u>20-11-00-580735</u> Budget Detail Budget Code 2023-2024	SALES TAX	2,383.51	3,063.00		3,125.00	3,125.00		0.00		0.00%
<u>20-11-00-580745</u> Budget Detail Budget Code 2023-2024	Pro Shop (~ \$50,000 x .0625)		1.00	3,125.00	3,125.00					
<u>20-11-00-580745</u> Budget Detail Budget Code 2023-2024	RACKET REPAIR SUPPLIES	5,084.58	6,213.35		4,950.00	4,500.00		-450.00		-9.09%
<u>20-11-00-580745</u> Budget Detail Budget Code 2023-2024	String Sets		500.00	9.00	4,500.00					
Total SubAccount: 580 - PRO SHOP:		32,169.99	48,457.47		35,726.00	38,232.50		2,506.50		7.02%
Total Expense:		891,484.37	1,008,935.87		1,163,204.00	1,394,921.50		231,717.50		19.92%
Total Center: 11 - ADMINISTRATION:		24,047.79	158,751.06		65,079.00	-56,453.00		-121,532.00		-186.75%

Proposed 2023-2024 Budget

Account Number
Center: 14 - POLICE

Expense

SubAccount: 510 - SALARIES & WAGES

[20-14-00-510008](#)

Budget Detail

Budget Code

2023-2024

CLERICAL-PART TIME

Description

Police Clerical

[20-14-00-510074](#)

Budget Detail

Budget Code

2023-2024

PARK POLICE CHIEF

Description

Park Police Chief

[20-14-00-510075](#)

Budget Detail

20-14-00-510076

P.T. POLICE

F.T. POLICE

Total SubAccount: 510 - SALARIES & WAGES:

Total Expense:

Total Center: 14 - POLICE:

Total Fund: 20 - RACKET CLUB:

Report Total:

	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
	2,196.24	1,993.64	2,382.00	2,382.00	0.00	0.00%	
			Amount				
			2,382.00				
	3,664.72	3,347.54	3,891.00	3,341.00	-550.00	-14.14%	
			Amount				
			3,341.00				
	16,855.03	12,051.69	21,005.00	21,005.00	0.00	0.00%	
	0.00	0.00	2,434.00	2,679.00	245.00	10.07%	
	22,715.99	17,992.87	29,712.00	29,407.00	-305.00	-1.03%	
	22,715.99	17,992.87	29,712.00	29,407.00	-305.00	-1.03%	
	22,715.99	17,992.87	29,712.00	29,407.00	-305.00	-1.03%	
	1,331.80	141,358.19	35,367.00	-85,860.00	-121,227.00	-342.77%	
	2,118,401.24	438,486.30	-5,262,867.00	-6,977,426.00	-1,714,559.00	32.58%	



Annual Budget

Fiscal Year 2023-2024

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 2022-2023

During the fiscal year, the \$1,169,965 Series 2022A General Obligation Bonds were issued. These proceeds went toward Alternate Revenue Bond payments and funds remaining for the Capital Fund for District projects was \$26,140.

A second issuance of \$5,460,000 Series 2022B Alternate Revenue Bonds were issued. Proceeds of \$4,627,200 are earmarked for the new park on Haligus Road in Lakewood. The remainder of \$832,800 will be used toward budgeted capital projects.

Fiscal Year 2023-2024

The District's Fiscal Year 2023-2024 total debt service schedule is as follows, including amounts paid from the Corporate Fund:

June 2023

Bond Issue	Interest	Principal	Total
2012B	1,400	-	1,400
2018A	6,800	-	6,800
2020A	25,375	-	25,375
2022B	100,707	-	100,707
Total	\$134,282	\$-	\$134,282

December 2023

Bond Issue	Interest	Principal	Total	Final Payment
2012B	1,400	140,000	141,400	12/15/2023
2018A	6,800	340,000	346,800	12/15/2023
2020A	25,375	290,000	315,375	12/15/2024
2022A	43,636	1,169,965	1,213,601	12/15/2023
2022B	109,200	145,000	254,200	12/15/2042
Total	\$186,411	\$2,084,965	\$2,271,376	

Total Interest \$320,693

Total Principal \$2,084,965

Grand Total \$2,405,658

Proposed 2023-2024 Budget

Account Number
Fund: 05 - BOND & INTEREST
Center: 11 - ADMINISTRATION

Revenue
SubAccount: 410 - TAXES

05-11-00-410003

Budget Detail
Budget Code
2023-2024

PROPERTY TAX	1,111,593.98	1,037,894.42	1,055,811.00	1,213,600.00	157,789.00	14.94%
Tax Levy - 2022A				-1,213,600.00		

Total SubAccount: 410 - TAXES: 1,111,593.98 1,037,894.42 1,055,811.00 1,213,600.00 157,789.00 14.94%

SubAccount: 440 - OPERATIONS INCOME

05-11-00-440014
05-11-00-440019
05-11-00-440023
05-11-00-440080
05-11-00-440083

Budget Detail
Budget Code
2023-2024

INTEREST--MM/ILLINOIS FUNDS	911.88	622.61	600.00	1,600.00	1,000.00	166.67%
INVESTMENT INTEREST - CD'S	2,193.04	219.72	1,500.00	1,500.00	0.00	0.00%
OTHER INCOME	15.71	0.00	0.00	0.00	0.00	0.00%
BOND PROCEEDS	-13,200.00	997,745.00	1,162,800.00	1,216,764.00	53,964.00	4.64%
OPERATING TRANSFER IN	45,880.00	149,370.00	46,475.00	132,882.00	86,407.00	185.92%

Total SubAccount: 440 - OPERATIONS INCOME: 35,800.63 1,147,957.33 1,211,375.00 1,352,746.00 141,371.00 11.67%

Total Revenue: 1,147,394.61 2,185,851.75 2,267,186.00 2,566,346.00 299,160.00 13.20%

Expense

SubAccount: 570 - OTHER EXPENSES

05-11-00-570959

Budget Detail
Budget Code
2023-2024

OPERATING TRANSFER OUT	92,835.00	0.00	0.00	284,388.00	284,388.00	0.00%
2012 Principal, Dec Interest				141,400.00		
Capital Projects				142,988.00		

Total SubAccount: 570 - OTHER EXPENSES: 92,835.00 0.00 0.00 284,388.00 284,388.00 0.00%

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
SubAccount: 590 - BOND & DEBT SERVICES							
BOND INTEREST							
05-11-00-590017	127,343.89	144,986.67	101,016.00	317,893.00	216,877.00	214.70%	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2018A	2018A	2.00	6,800.00	13,600.00			
2020A	2020A	2.00	25,375.00	50,750.00			
2022A	2022A	0.00	0.00	43,636.00			
2022B December	2022B December	0.00	0.00	109,200.00			
2022B June	2022B June	0.00	0.00	100,707.00			
05-11-00-590018	BOND PRINCIPAL	1,140,000.00		2,092,745.00	1,944,965.00	-147,780.00	-7.06%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2018A	2018A	0.00	0.00	340,000.00			
2020A	2020A	0.00	0.00	290,000.00			
2022A	2022A	0.00	0.00	1,169,965.00			
2022B	2022B	0.00	0.00	145,000.00			
05-11-00-590019	AGENTS FEE	0.00	14,200.00	15,350.00	16,000.00	650.00	4.23%
Total SubAccount: 590 - BOND & DEBT SERVICES:							
		1,102,343.89	1,299,186.67	2,209,111.00	2,278,858.00	69,747.00	3.16%
Total Expense:							
		1,195,178.89	1,299,186.67	2,209,111.00	2,563,246.00	354,135.00	16.03%
Total Center: 11 - ADMINISTRATION:							
		-47,784.28	886,665.08	58,075.00	3,100.00	-54,975.00	-94.66%
Total Fund: 05 - BOND & INTEREST:							
		-47,784.28	886,665.08	58,075.00	3,100.00	-54,975.00	-94.66%



Annual Budget
Fiscal Year 2023-2024
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 2022-2023

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

- Haligus Park design and engineering
- Prairie Ridge Conservation Area east weir engineering services
- Lippold Mickey Sund complex improvements

Replacement of the playgrounds at Brighton Oaks, Lapins and Kamijima Parks was completed. (Kamijima was funded in Corporate Fund through developer donations).

Replacement of the safety surfacing at the Woodscreek, Woodland Estates and Veteran Acres playgrounds was completed.

The Main Beach building concession stand remodel was started.

The exterior back stairs and handrail at Administration Building were replaced along with resurfacing the retaining wall.

The Administration Building and Administration East Lot, Grand Oaks Recreation Facility and Barlina/Hill Farm Park driveways and parking lots were replaced.

The basketball court and half of the asphalt pathways at Sterling Meadows Park were resurfaced.

Professional services were contracted for the design, construction, and installation of new interpretive exhibits at the Nature Center. The IDNR Grant was approved for this project.

Professional services were contracted to replace both the Main Beach flat roofs and the Maintenance Garage flat roof.

New LED illuminated entrance signs were installed at Grand Oaks and the Lippold Park Family Golf Center.

The Racket Club ceiling renovation project was completed.

The Racket Club's outdoor hard courts are contracted for renovation.

Stern's Fen Restoration work is on-going.

A dump truck was purchased.

Various maintenance equipment was purchased including a new 7210 mower.

Fiscal Year 2023-2024

Professional Services Account:

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

- Haligus Park design and engineering
- Playground and surfacing improvements for Della Park and Spoerl Park
- Lippold masterplan update
- Lippold stormwater review including Boncosky drainage improvements
- Maintenance Facility feasibility study
- Veteran Acres Pond boardwalk/bridges and piers improvements
- Prairie Ridge Conservation Area east weir engineering services
- Lippold Mickey Sund complex improvements

Lippold Park Capital Projects Account:

Lippold Park disc course baskets will be replaced.

Miscellaneous Capital Projects Account:

The Haligus Road Park development will begin.

The Racket Club roof(s) will be repaired.

The Racket Club outdoor hard courts and fencing will be renovated.

The Hill Farm Park barn will be demolished, and the landscape restored.

Woods creek Park's shelter roof will be replaced.

Lippold Park Boncosky shelter roof will be replaced.

Barlina House exterior stairs will be replaced.

Barlina House second level carpet flooring will be replaced.

Beals building air conditioning unit will be replaced.

Grand Oaks Rec Center flooring for the senior room, arts and craft room, waiting area and main hall will be replaced.

Lippold park will have the drives and parking lots seal coated and striped.

Indian Prairie Park parking lot will be seal coated and striped.

Veteran Acres Park Capital Projects Account:

Veteran Acres Nature Center interpretive exhibits project will be installed and completed.

Veteran Acres north Rotary picnic shelter will be replaced and a new sidewalk leading to the shelter added.

Veteran Acres Rotary building trash bins will be relocated.

Veteran Acres south bathrooms will have new stall partitions installed.

Main Beach Park Capital Projects Account:

Main Beach building flat roofs will be replaced.

Main Beach concession stand remodel will be completed.

Main Beach building lakeside decks will be replaced.

Machinery & Equipment Capital Account:

A new Mower 7210 rear discharge with snow equipment will be purchased.

A Ventrac 4520 compact tractor with attachments will be purchased.

Vehicles Capital Account:

A dump truck will be purchased.

A work truck will be purchased.

A 15-passenger bus will be purchased.

Proposed 2023-2024 Budget

Account Number
Fund: 16 - CAPITAL PROJECTS
Center: 11 - ADMINISTRATION

Revenue

SubAccount: 440 - OPERATIONS INCOME

16-11-00-440017

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount	Parent Budget		Increase / (Decrease)	%
				2022-2023	2023-2024		
GRANTS	0.00	0.00	0.00	363,000.00	363,000.00	0.00	0.00%
Nature Center Exhibit Grant	0.00	0.00	-363,000.00				
INVESTMENT INTEREST - CD'S	2,258.80	94.73	2,000.00	2,000.00	2,000.00	0.00	0.00%
INVESTMENT INTEREST-MONEY	2,113.87	2,336.95	1,500.00	1,500.00	1,500.00	0.00	0.00%
REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
BOND PROCEEDS	1,500,000.00	0.00	1,000,000.00	1,000,000.00	151,481.00	-848,519.00	-84.85%
BOND DISCOUNT/PREMIUM	215,515.45	0.00	0.00	0.00	0.00	0.00	0.00%
OPERATING TRANSFER IN	92,835.00	600,000.00	1,000,000.00	1,000,000.00	2,782,988.00	1,782,988.00	178.30%

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount
Transfer from Bond & Interest Fund	0.00	0.00	-142,988.00
Transfer from Corporate Fund	0.00	0.00	-1,600,000.00
Transfer from Racket Club Fund	0.00	0.00	-200,000.00
Transfer from Recreation Fund	0.00	0.00	-840,000.00

16-11-00-440085

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount
DONATIONS	46,335.50	0.00	0.00
Total SubAccount: 440 - OPERATIONS INCOME:	1,859,058.62	602,431.68	2,366,500.00
Total Revenue:	1,859,058.62	602,431.68	2,366,500.00

Expense

SubAccount: 520 - CONTRACTUAL SERVICES

16-11-00-520212

Budget Detail

Budget Code

2023-2024

Description	Units	Price	Amount
PROFESSIONAL SERVICES	21,152.05	138,165.47	250,000.00
Engineer svcs PO 00484 Prairie Ridge weir	0.00	0.00	12,000.00
Halligus Park Design and Engineering	0.00	0.00	615,000.00
Lippold Master Plan	0.00	0.00	10,000.00
Lippold Stormwater Review incl Boncosky	0.00	0.00	25,000.00
Maintenance Feasibility Study	0.00	0.00	25,000.00
Mickey Sund Complex Improvements	0.00	0.00	160,000.00
Playground & PIP Design and Consulting	0.00	0.00	45,000.00
Veterans Acres -Pond Boardwalk Piers Imp.	0.00	0.00	20,000.00
Total SubAccount: 520 - CONTRACTUAL SERVICES	21,152.05	138,165.47	662,000.00
Total Revenue:	1,859,058.62	602,431.68	934,469.00

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget to Parent Budget		%
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)	
BOND ISSUE FEES	38,357.00	0.00	15,350.00	16,000.00	650.00	4.23%	
Total SubAccount: 520 - CONTRACTUAL SERVICES:	59,509.05	138,165.47	265,350.00	928,000.00	662,650.00	249.73%	
SubAccount: 570 - OTHER EXPENSES							
PLAYGROUNDS	46,124.53	261,147.29	832,000.00	0.00	-832,000.00	-100.00%	
LIPPOLD PARK	450.00	133,319.25	0.00	18,000.00	18,000.00	0.00%	
Budget Detail							
Budget Code							
2023-2024							
	Description	Units	Price	Amount			
	Disc Course Baskets	0.00	0.00	18,000.00			
	MISC. CAPITAL PROJECTS	81,237.50		1,726,500.00	1,827,500.00	105.85%	
Budget Detail							
Budget Code							
2023-2024	Description	Units	Price	Amount			
2023-2024	Barlina replace exterior stairs	0.00	0.00	25,000.00			
2023-2024	Barlina upstairs flooring where carpet is	1.00	17,500.00	17,500.00			
2023-2024	Beals AC unit	0.00	0.00	5,000.00			
2023-2024	Boncosky shelter Roof	0.00	0.00	10,000.00			
2023-2024	GO flooring (sr, back, waiting area, hallway)	1.00	26,500.00	26,500.00			
2023-2024	Halligus Road Park	0.00	0.00	2,500,000.00			
2023-2024	Hill Farm Barn Demo/Landscape	0.00	0.00	95,000.00			
2023-2024	Indian Prairie seal coat and stripe	0.00	0.00	20,000.00			
2023-2024	Lippold seal coat and stripe all lots (split)	0.00	0.00	15,000.00			
2023-2024	Racket Club Outdoor Asphalt and Fence PT 2	0.00	0.00	240,000.00			
2023-2024	Racket Club Outdoor Courts, Fence	0.00	0.00	570,000.00			
2023-2024	Racket Club Roof Repair	0.00	0.00	20,000.00			
2023-2024	Woods creek shelter roof	0.00	0.00	10,000.00			
	VETERAN ACRES	49,152.85	624,092.52	365,000.00	538,600.00	47.56%	
Budget Detail							
Budget Code							
2023-2024	Description	Units	Price	Amount			
2023-2024	Nature Center Exhibits	0.00	0.00	177,500.00			
2023-2024	NC remainder Exhibit Concepts PO 00477 (202	0.00	0.00	156,100.00			
2023-2024	Rotary Picnic Shelter Improvements	0.00	0.00	170,000.00			
2023-2024	Rotary relocate trash bins	0.00	0.00	25,000.00			
2023-2024	Upgrades VA bathrooms stall partitions	0.00	0.00	10,000.00			
	SHAMROCK HILLS	9,918.62	0.00	0.00	0.00	0.00%	
	MAIN BEACH	6,800.00	6,434.00	640,900.00	423,000.00	-34.00%	
Budget Detail							
Budget Code							
2023-2024	Description	Units	Price	Amount			
2023-2024	Main Beach Concession Stand Remodel	0.00	0.00	90,000.00			

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Comparison 1 to Parent Budget %	
			2022-2023	2023-2024	2023-2024	Increase / (Decrease)		
2023-2024		0.00	108,000.00				0.00%	
2023-2024		0.00	150,000.00				89.29%	
2023-2024		0.00	75,000.00					
<u>16-11-00-570061</u>	0.00	24,991.15	0.00	0.00	0.00	0.00	0.00%	
<u>16-11-00-570090</u>	233,384.04	119,277.00	140,000.00	265,000.00	125,000.00	125,000.00	89.29%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	Mower 7210 rear discharge winter equip (POO	0.00	0.00	70,000.00				
2023-2024	Mower 7210 with snow equipment (PO00443)	0.00	0.00	70,000.00				
2023-2024	Ventrax and attachments	0.00	0.00	125,000.00				
<u>16-11-00-570091</u>	VEHICLES	0.00	39,795.00	249,200.00	265,000.00	15,800.00	6.34%	
Budget Notes								
Budget Code	Description							
2023-2024	New bus based on updated pricing.							
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	15 passenger bus	0.00	0.00	105,000.00				
2023-2024	Dump truck	0.00	0.00	90,000.00				
2023-2024	Work truck	0.00	0.00	70,000.00				
Total SubAccount: 570 - OTHER EXPENSES:					3,953,600.00	5,063,600.00	1,110,000.00	28.08%
Total Expense:					4,218,950.00	5,991,600.00	1,772,650.00	42.02%
Total Center: 11 - ADMINISTRATION:					-1,852,450.00	-2,690,631.00	-838,181.00	45.25%
Total Fund: 16 - CAPITAL PROJECTS:					-1,852,450.00	-2,690,631.00	-838,181.00	45.25%



Annual Budget
Fiscal Year 2023-2024
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 2022-2023

Interest rates increased through the year and to date interest income is \$2,900.49 for this fund.

Fiscal Year 2023-2024

Interest is budgeted the same this fiscal year as the fund balance will be used toward the purchase of a mower for Parks Maintenance.

Staff will review fund balances after the 2022-2023 audit is completed for funds that may be transferred to this fund for future equipment purchases throughout the District.

Proposed 2023-2024 Budget

Account Number	2020-2021 Total Activity	2021-2022 Total Activity	Parent Budget		Comparison 1 Budget		Increase / (Decrease)	%
			2022-2023	2022-2023	2023-2024	2023-2024		
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
15-11-00-440019	415.36	0.00	300.00	300.00	0.00	0.00	0.00%	
15-11-00-440020	15.31	55.17	0.00	0.00	0.00	0.00	0.00%	
15-11-00-440083	159,752.37	0.00	0.00	0.00	0.00	0.00	0.00%	
Total SubAccount: 440 - OPERATIONS INCOME:	160,183.04	55.17	300.00	300.00	0.00	0.00	0.00%	
Total Revenue:								
	160,183.04	55.17	300.00	300.00	0.00	0.00	0.00%	
Expense								
SubAccount: 570 - OTHER EXPENSES								
15-11-00-570090	0.00	0.00	0.00	156,000.00	156,000.00	0.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2023-2024	5900 mower	0.00	0.00	156,000.00				
Total SubAccount: 570 - OTHER EXPENSES:								
	0.00	0.00	0.00	156,000.00	156,000.00	0.00	0.00%	
Total Expense:								
	0.00	0.00	0.00	156,000.00	156,000.00	0.00	0.00%	
Total Center: 11 - ADMINISTRATION:								
	160,183.04	55.17	300.00	-155,700.00	-156,000.00	-52,000.00	-52,000.00%	
Total Fund: 15 - CAPITAL EQUIPMENT REPLACEMENT FUND:								
	160,183.04	55.17	300.00	-155,700.00	-156,000.00	-52,000.00	-52,000.00%	