

FY 2024 Board Budget
Summary Overview

	FY2022 Actual	FY2023 Budget	FY 2023 Thru 11/30	FY2024 Budget
Corporate Fund				
Revenues	1,401,187	306,900	498,852	498,250
Property Taxes	1,128,176	1,225,000	1,187,736	1,261,750
Transfer to Capital Projects	-	-	381,200	310,000
Expenditures	<u>1,373,943</u>	<u>1,349,011</u>	<u>1,175,366</u>	<u>1,572,566</u>
Net	1,155,420	182,889	130,022	(122,566)
Golf Operations Fund				
Revenues	1,722,343	2,025,437	2,333,450	2,354,822
Expenditures	<u>2,126,621</u>	<u>2,024,484</u>	<u>1,893,926</u>	<u>2,302,144</u>
Net	(404,279)	953	439,524	52,678
Recreation Fund				
Revenues	1,436,830	1,902,325	1,906,546	1,620,900
Property Taxes	1,022,985	800,000	772,511	1,236,000
Transfer to Corporate	-	50,000	37,500	50,000
Transfer to Capital Projects	-	400,000	300,000	400,000
Expenditures	<u>2,037,581</u>	<u>2,185,943</u>	<u>1,765,928</u>	<u>2,296,458</u>
Net	422,234	66,382	575,629	110,442
Liability Insurance Fund				
Revenues	7,800	1,600	4,875	-
Property Taxes	139,129	155,000	149,674	159,650
Expenditures	<u>88,658</u>	<u>160,178</u>	<u>142,237</u>	<u>186,440</u>
Net	58,270	(3,578)	12,312	(26,790)
Joint Handicap Recreation Fund				
Revenues	32	3,100	437	-
Property Taxes	192,882	205,336	183,713	211,496
Transfer to Capital Projects	100,000	100,000	75,000	250,000
Expenditures	<u>42,202</u>	<u>90,190</u>	<u>74,919</u>	<u>96,815</u>
Net	50,712	18,246	34,231	(135,319)
Operating Funds Total				
Revenues	4,568,192	4,239,362	4,744,160	4,473,972
Property Taxes	2,483,172	2,385,336	2,293,634	2,868,896
Transfer to Corporate	-	50,000	37,500	50,000
Transfer to Capital Projects	100,000	500,000	756,200	960,000
Expenditures	<u>5,669,005</u>	<u>5,809,806</u>	<u>5,052,376</u>	<u>6,454,423</u>
Net	1,282,358	264,892	1,191,718	(121,555)
Bond & Interest Fund				
Revenues	835,140	1,020,700	998,665	1,062,555
Property Taxes	808,805	866,700	797,011	910,000
Transfer to Capital Projects	-	284,300	561,090	371,855
Expenditures	<u>1,657,127</u>	<u>1,561,100</u>	<u>1,053,766</u>	<u>1,600,971</u>
Net	(13,182)	42,000	180,820	(271)
Capital Projects Fund				
Revenues	602,093	1,632,300	1,996,776	2,100,427
Property Taxes				
Transfer from Other Funds	-	784,300	1,317,290	1,331,855
Expenditures	<u>2,449,299</u>	<u>2,369,700</u>	<u>782,309</u>	<u>1,445,660</u>
Net	(1,847,205)	(1,521,700)	(102,824)	(677,088)
Total Fund Balance				
Net	(578,029)	(1,214,808)	1,269,715	(798,913)

**FY 2024 Budget
CORPORATE FUND**

	2022 Actual	2023 Thru 11/30	2023 Budget	2024 Budget
ADMINISTRATIVE OPERATIONS				
Revenue				
Property Taxes	588,251	629,500	650,000	669,500
Interest Income	2,528	1,843	1,000	20,000
Replacement Taxes	195,368	155,197	75,000	94,250
Insurance Reimbursement	694	1,000	1,400	1,000
Miscellaneous Income	61,796	7,516	2,500	2,500
TIF Revenue	150,869	281,217	150,000	310,000
IT Reimbursement	2,250	-	-	-
Park District Merchandise	2,928	-	500	-
Transfer In - Recreation	50,000	37,500	50,000	50,000
Transfer in from Capital	905,668	-	-	-
PFCP Reimbursement/Festival Reimb	-	-	5,000	-
Total Administrative Operations Revenue	1,960,354	1,113,772	935,400	1,147,250
Expenditures				
Administrative Salary/Benefit Expenditures				
Social Security Expense	28,478	14,264	15,468	21,814
Retirement Expense	63,109	29,246	29,139	41,316
Medical/Dental/Vision Insurance	59,002	22,893	25,610	39,780
FT Executive Director	134,001	102,217	109,700	113,000
PT Park Planning & Natural Resource Mgr	6,038	2,658	6,000	3,000
FT Director of Finance & HR	82,042	6,660	-	45,250
Business Office Staff	55,873	50,341	-	24,000
FT Marketing Department	49,934	47,702	54,000	57,400
IT Coordinator	50,029	-	-	-
PT ACC Front Desk Wage	29,290	27,855	25,000	36,000
PT Park Grounds / Facility Maint.Manager	1,177	-	-	-
PT Building Maint./Repair Staff	1,241	299	1,500	1,500
PT Custodial Staff	953	3,068	6,000	5,000
Total Salary/Benefit Expenditures	561,169	307,202	272,417	388,060
Miscellaneous Administrative Expenditures				
Postage	1,578	1,030	1,200	1,200
Office Supplies	3,754	2,084	4,500	3,800
Mileage Expense	8,543	6,142	7,500	7,500
Professional Dues	16,789	11,316	11,500	11,500
Subscriptions/Publications	529	422	500	500
Committee Projects	369	309	3,500	4,000
Educational Fees & Expenses	12,861	11,675	14,000	14,500
Brochure Printing & Delivery	1,837	1,638	2,100	1,956
Marketing Services	10,370	6,574	7,000	6,100
Financial Services	28	47,326	72,500	25,656
IT Services	-	21,407	27,500	28,463
Electric-Corp	8,405	5,842	14,000	6,500
Natural Gas-Corp	4,585	2,216	7,000	5,000
Water- Corp	154	-	200	250
TELECOM-Corp	2,805	7,644	5,000	7,000
Alarm Services - Corporate	5,344	4,868	4,100	6,000
Utilities Arroyo Townhouse	1,899	472	1,000	530
Industrial Development Property Tax Rebate	24,884	24,099	25,000	25,000
Attorney Fees	9,822	11,475	12,000	15,000
Legal Notices	1,341	3,053	2,000	3,500
Audit Fees	18,360	200	12,000	12,000
Professional Services	80,303	27,184	50,000	30,000
On-line Services & Computer Supplies	20,085	8,335	24,000	24,000
Copier/Printer Lease & Supplies	3,870	9,378	12,000	12,000
Contingent Miscellaneous	6,497	5,213	6,500	6,500
Park District Uniform Expense	5,299	988	3,500	3,500
Townhouse Expense	61	-	500	-
Transfer out - Capital	-	381,200	-	310,000
Transfer out - Bond & Interest	-	129,900	173,200	166,500
Total Miscellaneous Expenditures	250,372	731,988	503,800	738,454
TOTAL ADMINISTRATIVE OPERATIONS				
Revenues	1,960,354	1,113,772	935,400	1,147,250
Expenditures	811,541	1,039,190	776,217	1,126,514
Anticipated Net	1,148,813	74,582	159,183	20,736

PARK MAINTENANCE OPERATIONS**Revenue**

Property Taxes	539,925	558,236	575,000	592,250
Miscellaneous Income	10,860	-	1,000	5,000
Pavilion Rentals	9,150	8,310	9,500	8,500
Field Rentals	9,075	6,270	10,000	7,000
School District Grounds Reimbursement	-	-	1,000	-
Total Revenue	569,010	572,816	596,500	612,750

Expenditures**Park Maintenance Salaries & Benefits**

Social Security & Medicare	20,572	22,334	24,220	30,753
Retirement Expense	40,568	33,909	33,784	46,720
Medical/Dental/Vision Insurance	21,688	22,473	25,140	42,180
PT Facility Coordinator	7,709	-	5,000	-
Director of Parks & Facilities	71,262	38,305	40,600	54,000
PT Building Maint./Repair Staff	-	-	5,000	-
PT Custodial Staff	6,455	9,413	7,800	11,000
FT Parks Staff	154,794	166,341	149,200	217,000
PT Parks Staff	85,591	82,337	109,000	120,000
Total Park Maintenance Salary/Benefits	408,639	375,111	399,744	521,653

Park Maintenance Operations Expenditures

Office Supplies	60	(3)	650	250
Mileage & Travel Expense	153	-	200	1,500
Professional Dues	40	40	100	500
Education Fees and Expenses	255	460	1,500	5,500
Marketing Services	-	876	-	-
Uniform & Safety Equipment	685	1,804	1,500	5,000
Electric - Parks	2,350	2,871	4,225	3,500
Natural Gas - Parks	2,979	1,909	3,225	3,000
Water- Parks	289	456	2,200	750
TELECOM - Parks	3,420	828	3,000	1,000
Vehicle Fuel Oil	16,465	12,990	15,000	15,000
Vehicle Parts & Supply	2,305	2,174	3,500	3,750
Vehicle Repairs Expense Contracted	5,391	2,086	6,000	6,500
Equipment Fuel Oil Lube	11,970	2,230	12,500	12,500
Equipment Parts & Supply	7,401	8,692	12,000	12,000
Equipment Repair Expense Contracted	10,375	4,882	5,200	5,500
Buildings Maintenance Expense	-	50	1,250	-
Building Maintenance Contracted	-	4,077	2,500	5,000
Alarm Service Parks	1,286	1,024	1,500	1,500
Utilities Arroyo Trails Park	308	562	500	650
Splash Pad Water	9,650	9,440	12,000	12,000
Contingent Miscellaneous	6,952	2,250	1,500	12,000
Ground Maintenance Expense	61,337	74,280	70,000	95,000
Contracted Tree Service	-	-	-	12,000
Playground Replacement Parts	10,095	8,289	13,000	20,000
Total Park Maintenance Expenditures	153,764	142,265	173,050	234,400

Total Park Maintenance Operations

Revenues	569,010	572,816	596,500	612,750
Expenditures	562,402	517,376	572,794	756,053
Anticipated Net	6,607	55,440	23,706	(143,303)

TOTAL CORPORATE FUND

Revenues	2,529,363	1,686,588	1,531,900	1,760,000
Expenditures	1,373,943	1,556,566	1,349,011	1,882,566
Anticipated Net	1,155,420	130,022	182,889	(122,566)

FY 2024 BUDGET
LIABILITY INSURANCE FUND

	2022 Actual	2023 Thru 11/30	2023 Budget	2024 Budget
Revenue				
Property Tax	139,129	149,674	155,000	159,650
Interest Income	-	-	100	-
Golf Transfer	6,300	-	-	-
Miscellaneous Receipts	1,500	-	1,500	-
Transfer In - Golf	-	4,875	-	-
Total Liability Insurance Fund Revenues	146,929	154,549	156,600	159,650
Expenditures				
Social Security Expense	1,194	1,538	1,668	1,737
Retirement Expense	-	3,895	3,880	3,913
Medical/Dental/Vision Insurance	-	4,765	5,330	6,590
FT Risk Mgt Team	4,841	19,271	21,800	<u>22,700</u>
Total Liability Insurance Fund Expenditures	6,035	29,468	32,678	34,940
Expenditures				
PDRMA Assessment	79,319	110,982	108,000	109,000
Training/Education/Awards	-	-	2,500	2,500
Unemployment Insurance Expense	3,304	1,743	10,000	5,000
Contingent Miscellaneous	-	44	7,000	35,000
Total Liability Insurance Fund Expenditures	82,623	112,769	127,500	151,500
TOTAL LIABILITY INSURANCE FUND				
Revenues	146,929	154,549	156,600	159,650
Expenditures	88,658	142,237	160,178	186,440
Anticipated Net	58,270	12,312	(3,578)	(26,790)

**FY 2024 BUDGET
GOLF OPERATIONS FUND**

GOLF OPERATIONS		2022	2023	2023	2024
Revenue		Actual	Thru 11/30	Budget	Budget
	Gift Certificates-Golf Play	3,259	0	0	
	Advertising Sales	0	0	1,000	1,000
	Pro Shop Sales	5,529	8,627	6,000	7,385
	Sales Tax	111	0	0	
	Miscellaneous Income	973	2,539	2,000	2,500
	NR Sr / Jr Green Fees	139,624	171,420	160,000	179,000
	Week Day NR 9 Holes	1,167	0	0	
	NR Green Fees	91,179	570,161	475,000	559,000
	NR League Play	53,283	61,628	54,000	63,650
	R Sr / Jr Green Fees	17,288	28,414	35,000	28,820
	Week Day R 9 Holes	859	0	0	
	R Green Fees	98,266	131,004	100,000	112,275
	R League Play	24,261	25,516	24,500	26,700
	Weekend NR 9 Holes	297	0	0	
	Weekend NR 18 Holes	22,806	0	0	
	Weekend NR Jr	248	0	0	
	Weekend R 9 Holes	336	0	0	
	Weekend R 18 Holes	351,221	0	0	
	Simulator Fees	0	10,658	55,000	55,000
	Golf Club Rental	1,262	1,830	1,500	1,900
	Range Ball Baskets	81,359	99,735	85,000	100,000
	Pull Carts	685	470	700	650
	Power Cart Rental-9 Hole	2,236	0	0	
	Power Cart Rental	343,131	423,202	397,000	408,525
	League Carts	32,294	35,881	34,000	39,200
	Employee Carts	8,792	11,186	8,500	9,900
	Golf Ball Sales	32,159	41,638	34,000	36,890
	Shoe Sales	2,742	3,802	3,000	3,200
	Shirt Sales	5,831	11,063	7,500	10,000
	Glove Sales	9,474	11,838	10,000	10,470
	Hat Sales	7,330	9,548	7,500	8,615
	Golf Club Sales	5,224	19,168	10,000	16,830
	Gift Certificates-Merchandise	175	0	0	
	Golf Lessons	29,275	32,550	30,000	33,000
	Handicap Fees	0	0	120	-
Total Golf Revenue Operations Fund Revenues		1,372,677	1,711,878	1,541,320	1,714,510
Expenditures					
Golf Revenue Salaries & Benefits					
	Social Security & Medicare	22,174	25,615	27,779	32,231
	Retirement Plan	24,621	36,494	36,360	43,152
	Medical/Dental/Vision Insurance	5,813	39,922	44,660	31,620
	FT Executive Director	0	10,547	0	-
	FT Administrative Staff	-6,493	703	18,282	53,500
	FT Marketing Supervisor	4,662	17,579	19,872	22,400
	IT Coordinator	730	0	0	
	FT Park Grounds / Facility Maint. Manager	452	7,592	8,116	9,000
	PT Building Maint./Repair Staff	2,603	767	1,250	1,300
	FT Director of Golf Operations	98,073	85,478	96,700	101,500
	FT Asst. Golf Professional	62,397	56,116	61,300	63,900
	PT Golf Shop & Outside Services Staff	76,500	166,244	157,603	169,726
	Rangers/Starters/Carts Staff	80,260	0	0	-
Total Salary/Benefit Expenditures		371,792	447,058	471,922	528,329

Golf Revenue Operating Expenditures

Office Expense/Postage/Computer	1,441	542	1,750	1,750
Professional Memberships	100	0	750	750
Subscriptions/Publications/TV	2,491	2,969	3,000	3,500
Educational Expense	1,171	2,117	4,000	4,000
Brochure Printing & Delivery	1,160	1,092	1,250	1,304
Marketing Services	8,498	10,353	11,500	15,000
Financial Services	486	16,771	36,250	12,828
IT	-	8,607	13,750	14,231
Uniform & Safety Expense	180	3,778	3,500	4,000
Electric Expense	13,988	30,573	18,500	33,500
Natural Gas	9,452	6,877	12,000	7,500
Water	2,838	2,814	3,000	3,000
Telecom	4,000	5,022	4,500	5,500
Contractual Clubhouse Expense	4,955	9,739	6,000	7,500
Alarm Service	1,002	825	2,500	2,500
Online Service and Computer Support	22,718	8,094	18,000	18,000
Credit Card Clearing	9	725	25,000	64,000
Sales Tax Expense	121	0		
Contingent Miscellaneous	1,261	2,197	2,500	2,500
Special Event Expense	0	1,805	2,000	2,000
Equipment/Tools Rental	103,325	21,283	25,000	25,000
Merchandising Expense	0	0	500	1,000
Pro Shop Merchandise	52,064	67,743	62,400	75,000
Golf Car Lease	37,800	52,200	52,200	81,425
Golf Car Fuel / Repairs	2,832	4,731	3,250	4,000
App/GPS Maintenance	15,480	31,175	30,960	30,960
Practice Facility Expense	7,463	16,889	15,000	17,000
Clubhouse Maint. Expense	8,452	4,160	3,200	4,500
Golf Supplies/Services	5,048	1,348	6,500	5,000
Golf Lesson Expense	590	590	4,500	4,500
Refunds- Leagues	631	0	0	
Redemption - Golf Play	1,238	0	0	
Redemption - Merchandise	1,386	0	0	
Transfer To Corp Res Fund	435,056			-
Transfer out - Liability	6,300	4,875	6,500	-
				-
Total Golf Revenue Operating Expenditures	753,536	319,895	379,760	451,747
TOTAL GOLF REVENUE OPERATIONS				
Revenues	1,372,677	1,711,878	1,541,320	1,714,510
Expenditures	1,125,328	766,953	851,682	980,077
Anticipated Net	247,349	944,925	689,638	734,433

GOLF MAINTENANCE OPERATIONS**Expenditures****Golf Maintenance Salary/Benefit Expenditures**

Social Security & Medicare	20,250	24,283	26,333	27,356
Retirement Plan	31,575	38,715	38,573	34,756
Medical/Dental/Vision Insurance	32,935	39,680	44,390	71,390
PT Facility Maintenance Staff	503	322	2,000	0
FT Golf Grounds Operations Managers	136,305	119,185	155,700	138,800
FT Equipment Technician	59,661	53,929	61,000	62,800
PT Golf Maint. Staff	129,553	163,611	125,528	156,000
Total Golf Maintenance Salary/Benefit Expenditures	410,783	439,725	453,524	491,102

Golf Maintenance Operating Expenditures

Office Expense	315	380	400	400
Professional Memberships	686	1,260	1,200	1,300
Subscriptions/Publications	515	640	515	640
Educational Expense	352	194	1,000	1,000
Uniforms & Safety Equipment	1,124	932	1,200	2,000
Shop Electric	1,523	5,676	2,275	-
Water	139	144	185	185
Telecom	365	53	1,200	-
Fuel/Oil/Lubricants	25,453	16,067	20,000	20,000
Equipment and Vehicles Parts/Repairs	20,821	26,361	23,000	28,000
Contract Maintenance Expense	2,038	640	500	4,000
Maintenance/Repairs to Shop, trash haul	5,864	825	1,800	1,800
Alarm Service	2,173	1,686	2,200	2,200
Contingent Miscellaneous	170	190	500	500
Fertilizer	19,033	23,067	25,000	28,000
Plant Protectants	36,432	40,580	41,000	48,000
Landscape Materials/Plants	255	285	500	1,500
Sod/Seed/Soil/Sand	10,739	10,745	10,000	18,000
Course Maint. Supplies/Tools	5,556	17,321	19,000	22,000
Shop Supplies/Tools	2,714	2,575	2,500	4,500
Rental of Tools/Equipment	1,630	389	2,200	4,000
Irrigation Repair	9,231	11,473	19,000	19,000
Electric	9,046	3,997	11,500	11,000
Shop Heating	5,404	4,656	7,000	7,000

Total Golf Maintenance Expenditures	161,577	170,138	193,675	225,025
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Total Golf Maintenance Operations

Expenditures	572,360	609,863	647,199	716,127
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Golf Grille Revenue

Gift Card Sales	22,553	17,273	0	-
Food Sales	93,032	236,995	139,421	250,930
Non-alcoholic Beverage Sales	30,837	37,842	41,149	40,245
Alcoholic Beverage Sales	201,834	326,978	303,047	346,837
Room & Supply Rental	1,410	2,484	500	2,300
Total Revenues	349,666	621,572	484,117	640,312

Golf Grille Expenditures**Salary/Wage Expenditures**

Social Security & Medicare	22,075	20,032	21,724	23,128
Retirement Plan	7,365	17,716	17,650	18,033
Medical/Dental/Vision Insurance	14,110	29,681	33,204	20,140
FT Food and Beverage Coordinator	43,577	47,152	53,400	56,000
PT Cooks & Kitchen Staff	52,204	46,404	61,030	65,725
PT Food and Beverage Staff	93,346	100,991	123,786	132,000
FT Lead Cook/Kitchen Manager	0	24,640	45,760	48,600
Total Salary/Wage Expenditures	232,676	286,616	356,555	363,626

Expenditures

Office Expense	13	0	0	
Subscriptions/Publications	40	0	0	
Educational Expense	1,863	0	0	
Uniforms	936	0	0	
Electric	3,497	0	0	
Natural Gas - Grille	996	0	0	
Water - Grille	30	0	0	
Maintenance/Repair Expense	2,370	8,406	2,500	10,700
Risk Management Expense	200			-
Sales Tax Expense	90	0	0	
Contingent Miscellaneous	210	0	2,500	2,500
Entertainment	6,700	6,500	8,000	10,000
Food Expense	54,371	81,646	41,826	82,807
Non-food Supply Expense	14,749	17,318	7,500	15,000
Beverage Expense-Alcoholic	84,638	85,999	75,762	86,709
Beverage Expense-Non Alcoholic	13,428	18,390	16,460	16,098
Kitchen/Grille Room Supply Expense	1,953	3,755	2,000	5,000
Supplies Cleaning	10,111	6,725	7,500	8,000
Linens, Towels, Aprons, Tables & Chairs	2,179	1,756	5,000	3,000
Gift Certificates Redeemed	-2,115	0	0	-
Business Licenses	0	0	0	2,500
Total Golf Grille Expenditures	196,258	230,494	169,048	242,314

Total Golf Grille Operations

Revenues	349,666	621,572	484,117	640,312
Expenditures	428,933	517,111	525,603	605,940
Anticipated Net	(79,268)	104,462	(41,486)	34,372

TOTAL GOLF FUND

Revenues	1,722,343	2,333,450	2,025,437	2,354,822
Expenditures	2,126,621	1,893,926	2,024,484	2,302,144
Anticipated Net	(404,279)	439,524	953	52,678

FY 2024 Board Budget
CAPITAL PROJECTS FUND

		2022	2023	2023	2024
		Actual	Thru 11/30	Budget	Budget
PARK BOND CAPITAL PROJECTS					
Revenue					
	Interest Income	4,093	2,898	0	20,000
	Jh Transfer	538,000			-
	Grant Income (OSLAD, DCEO, ARA)	0	361,600	455,000	650,000
	Other Receipts (Sale of Townhome, Surplus)	0	250,387	243,000	78,572
	Site Fees	0	64,601	100,000	20,000
	Transfer In - Corporate		381,200		310,000
	Transfer In - Recreation	0	300,000	400,000	400,000
	Transfer in - Bond & Interest	0	561,090	284,300	371,855
	Transfer in - Joint Handicap	0	75,000	100,000	250,000
	Foundation Reimb Grant	60,000	-	50,000	
	Total Park Bond Revenue	602,093	1,996,776	1,632,300	2,100,427
Expenditures					
	Contingent Miscellaneous	19,171	42,577	60,000	50,000
	Course Improvements	0	5,795	50,000	331,500
	Course Maint Leased Equipment	26,122	22,062	30,000	83,250
	Clubhouse Improvements	113,445	0	20,000	73,000
	Clubhouse Concrete	9,119	0	0	
	Clubhouse Carpentry & Gen Trades	415,746	10,000	0	
	Clubhouse Roofing	52,101	0	0	
	Clubhouse Flooring	101,667	0	0	
	Clubhouse Painting	44,286	0	0	
	Clubhouse Plumbing	47,005	0	0	
	Clubhouse HVAC & Mechanical	28,655	0	0	
	Clubhouse Improvements	60,571	0	0	
	Clubhouse Constr Mgmt	63,435	0	0	
	Clubhouse Electrical	226,969	0	0	
	Golf Service Equipment	713	0	0	-
	Neighborhood Park Improvements	249,631	78,559		603,500
	Parks Vehicle & Equipment Purchases/Leases	9,585	30,000	30,000	179,115
	Equipment Purchase	7,442	0		
	Community Park Improvements	0	901		-
	Neighborhood Park Improve	10,060	0	0	
	Purchase Office Equipment	0	9,396	12,000	40,000
	Professional Services	42,151	67,481	60,000	35,000
	Facility Improvements TAC	623	1,736,891	2,520,000	582,150
	Facility Improvements ACC	0	0	0	32,500
	Facility Improvement Field House	0	20,949	110,000	142,500
	Technology	11,134	26,130	12,000	15,000
	Recreation Capital Needs and Accessibility	0	22,674	20,000	115,000
	Arroyo Development	4,000	26,186	230,000	340,000
	Purchase of Fire Station	0	0	0	155,000
	Principal & Interest payments	905,668	-		
	Total Capital Projects Expenditures	2,449,299	2,099,599	3,154,000	2,777,515
TOTAL CAPITAL FUND					
	Revenues	602,093	1,996,776	1,632,300	2,100,427
	Expenditures	2,449,299	2,099,599	3,154,000	2,777,515
	Anticipated Net	(1,847,205)	(102,824)	(1,521,700)	(677,088)

**FY 2024 Budget
RECREATION FUND**

NON-PROGRAM OPERATIONS		2022	2023	2023	2024
		Actual	Thru 11/30	Budget	Budget
Revenues					
Property Taxes		1,022,985	772,511	800,000	1,236,000
Property Taxes Capital Projects		-	386,256	400,000	-
Interest Income		-	-	1,000	10,000
Staff Insurance Reimbursements		3,350	-	4,000	-
TIF Revenues		50,000	50,000	50,000	-
Total Non-Program Revenue		1,076,335	1,208,767	1,255,000	1,246,000
Expenditures					
Salary/Wages					
Social Security & Medicare		27,772	25,331	27,470	30,894
Retirement Plan		69,670	52,684	52,490	71,110
Medical/Dental/Vision Insurance		38,359	57,630	64,470	90,430
FT Executive Director		5,074	16,101	18,282	18,830
FT Director of Facilities & Safety		-	-	52,363	31,715
FT Director of Recreation		96,009	56,066	63,380	85,000
FT Director of Finance & HR		13,204	-	-	22,700
FT Accounting Clerk		-	-	-	12,000
FT Marketing Department		84,244	56,491	43,988	46,200
FT Marketing Coordinator		-	-	-	22,400
IT Coordinator		1,704	-	-	-
FT Program Supervisors/Manager		163,438	138,152	116,877	80,500
FT Director of Parks		-	1,038	-	27,000
PT Class 1 Supervisor		9,113	13,770	14,000	17,000
PT ACC Front Desk		29,163	31,319	50,200	40,500
Total Salary/Wages/Benefits Expenditures		537,749	448,583	503,521	596,279
Miscellaneous Non-Program Expenditures					
Postage		-	-	250	-
Purchase Office Supplies		1,156	2,575	1,500	2,000
Mileage		-	-	1,000	500
Professional Dues		902	85	3,000	4,000
Subscriptions/Publications		1,301	161	400	500
Committee Expense		99	866	1,000	1,000
Educational Fees & Expenses		6,851	3,336	10,000	8,000
Brochure Printing and Delivery		22,474	21,845	27,200	26,080
Marketing Services		803	13	1,000	4,500
Financial Services		-	16,801	36,250	12,828
IT		-	8,235	13,750	14,231
Telecom		2,358	9,480	3,000	10,000
Alarm Service		927	-	4,500	4,500
IT & Online Servs		2,437	6,183	6,000	24,300
Contingent Miscellaneous		814	1,295	2,000	2,000
Transfer To Corp Res Fund		50,000	-	-	-
Transfer Prop Tax To Cp		300,000	-	-	-
Transfer Out - Corporate		-	37,500	50,000	50,000
Transfer Out - Capital		-	300,000	400,000	400,000
Total Miscellaneous Non-Program Expenditures		390,120	408,375	560,850	564,439
TOTAL NON-PROGRAM OPERATIONS					
Revenues		1,076,335	1,208,767	1,255,000	1,246,000
Expenditures		927,869	856,958	1,064,371	1,160,719
Anticipated Net		148,466	351,809	190,629	85,281

ARROWHEAD COMMUNITY CENTER**ACC Non-Program Revenue**

Revenues				
Gift Card Sales	3,948	1,715	2,000	2,500
Miscellaneous ACC Receipts	8,816	-	500	500
Room Rentals	5,602	4,545	5,000	4,500
Vending	-	-	500	300
Promotions Income	(30)	-	500	-
Court Fees	1,953	1,730	2,000	1,750
Total ACC Non-Program Revenue	20,289	7,990	10,500	9,550

Expenditures

ACC Non-Program Salary/Benefit Expenditures				
Social Security & Medicare	5,661	5,022	5,446	3,488
Retirement Plan	-	5,662	5,641	5,369
Medical/Dental/Vision Insurance	-	4,559	5,100	5,590
FT Director of Facilities & Safety	7,525	28,033	31,690	9,100
ft Park Grounds and Facility Maint Manager	5,207	-	-	-
PT Building Maint/Repair Staff	3,162	1,794	6,500	3,500
PT Custodians	15,646	6,384	33,000	33,000
Total ACC Non-Program Salary/Benefit Expenditures	37,201	51,453	87,377	60,047

ACC Non-Program Expenditures

Office Supplies	1,020	2,335	500	1,000
Custodial Supplies	10,881	9,242	7,000	10,000
Electric	11,156	30,732	16,000	34,500
Natural Gas	13,892	6,647	15,000	8,700
Water - ACC	967	1,146	1,500	1,300
Facility Repair and Supplies	5,349	8,363	10,000	10,000
Refuse Expense	4,099	2,907	4,500	3,300
Credit Card/Bank Fees	539	265	12,500	-
Sales and Use Tax	-	29	500	-
Contingent Miscellaneous	941	2,654	1,000	1,500
Promotions Expense	342	124	500	2,500
Total Non-program Expenditures	49,185	64,443	69,000	72,800

TOTAL ACC NON-PROGRAM OPERATIONS

Revenues	20,289	7,990	10,500	9,550
Expenditures	86,386	115,897	156,377	132,848
Anticipated Net	(66,097)	(107,907)	(145,877)	(123,298)

TOTAL NON-PROGRAM OPERATIONS

Revenues	1,096,624	1,216,757	1,265,500	1,255,550
Expenditures	1,014,255	972,855	1,220,748	1,293,566
Anticipated Net	82,368	243,902	44,752	(38,016)

ACC Program Revenue

Revenue				
Preschool Kids Connection	175,640	169,258	156,000	192,500
Early Childhood	39,127	64,803	54,000	69,000
Dance	23,640	27,465	24,000	28,000
Youth Programs	31,987	57,628	34,000	35,000
Adult Programs	5,068	6,326	5,600	6,000
Senior Programs	1,206	3,382	2,500	5,000
Adult Fitness	16,987	22,468	28,000	25,000
Total ACC Program Revenue	293,655	351,330	304,100	360,500

Expenditures

ACC Program Salary/Benefit Expenditures				
Social Security & Medicare	7,764	9,354	10,144	11,303
Front Desk Staff	4,071	2,486		
PT Preschool Kids Connection	73,189	83,876	93,250	106,000
PT Early Childhood	21,340	23,562	17,000	20,000
PT Other Youth Programs	3,463	3,514	1,750	1,750
PT Other Adult Programs	-	494	100	500
PT Adult Fitness	15,772	13,375	16,500	15,500
PT Dance	5,651	3,550	4,000	4,000
Total ACC Staff Wage Expenditures	131,251	140,211	142,744	159,053

ACC Program Expenditures

Birthday Parties	222	-	-	
Preschool Kids Connection	20,410	29,997	21,000	22,500
Early Childhood	8,666	8,084	8,500	9,000
Dance	9,504	6,351	10,000	10,500
Youth Programs	14,040	16,994	19,750	15,000
Adult Programs	4,533	2,448	3,000	3,000
Senior Programs	1,591	1,891	2,100	1,700
Adult Fitness	-	330	2,000	2,000
Program Equipment	-	117	5,000	5,000
Total ACC Program Expenditures	58,967	66,213	71,350	68,700
TOTAL ACC PROGRAM OPERATIONS				
Revenues	293,655	351,330	304,100	360,500
Expenditures	190,217	206,424	214,094	227,753
Anticipated Net	103,438	144,906	90,006	132,747

RECREATION PROGRAMS AND SERVICES

Revenue				
Other Program Receipts		(84)	100	
After The Bell	56,264	58,714	64,000	69,000
Park Partners (Advertising)	5,150	6,650	4,500	6,000
Day Camp	202,067	240,918	235,000	263,000
Youth Flag Football	16,184	18,227	20,000	20,000
Youth Sports Programs - Outdoors	12,635	25,175	10,500	25,000
Youth Soccer	74,742	73,112	80,000	80,000
Trips	2,087	1,026	8,000	5,000
Teen Programs	2,525	1,505	3,000	3,000
Races	18,950	16,660	13,750	17,500
Community Events (donations & sponsors)	23,286	27,683	36,500	30,000
Total Program/Services Revenue	413,890	469,586	475,350	518,500

Expenditures**Recreation Program and Services Salary/Benefit Expenditures**

Social Security & Medicare	7,366	15,957	17,304	18,582
Retirement Plan	-	8,040	8,010	7,413
Medical/Dental/Vision Insurance	-	21,588	24,150	26,400
PT Building Main/Repair Staff	-	-	1,000	1,000
FT Park Maintenance Worker II	-	-	45,000	43,000
PT Day Camp	126,572	134,896	147,000	159,500
PT Youth Flag Football	894	1,699	1,200	2,200
PT Youth Sports Program Outdoors	1,065	1,652	250	2,000
PT Youth Soccer	1,337	2,162	2,000	2,200
PT Teen Programs	-	-	250	250
PT Races	-	215	100	250
PT Community Events	162	395	2,000	2,000
PT After The Bell -wages	25,398	25,174	27,400	30,500

Total Recreation Program and Services Salary/Benefit Expenditures

162,794	211,776	275,664	295,295
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Recreation Program and Services Expenditures

Park Electricity	9,060	2,993	10,000	3,265
Vehicle Expense	0	-	500	-
Community Events	46,890	52,740	54,850	55,000
Other Program Expense	-	624	500	1,000
After The Bell- expense	2,078	4,692	5,000	5,000
Advertisement/Promotion	287	760	2,000	2,500
Day Camp	24,983	34,240	37,000	42,000
Youth Flag Football	9,451	8,901	7,500	8,000
Youth Sports Programs - Outdoors	6,906	10,365	6,000	10,000
Youth Soccer	23,930	10,940	27,500	25,000
Trips	778	1,013	4,750	2,000
Teen Programs	948	796	1,000	1,000
Races	13,968	8,669	5,300	5,800
Park Partner Expense	55	312	100	300

Total Recreation Programs and Services Expenditures

139,334	137,046	162,000	160,865
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TOTAL RECREATION PROGRAMS AND SERVICES

Revenues	413,890	469,586	475,350	518,500
Expenditures	302,128	348,822	437,664	456,160
Anticipated Net	111,762	120,763	37,686	62,340

TOTAL PROGRAMS AND SERVICES

Revenues	707,545	820,916	779,450	879,000
Expenditures	492,345	555,246	651,758	683,913
Anticipated Net	215,200	265,670	127,692	195,087

TOMAHAWK AQUATIC CENTER

Revenue

Miscellaneous Pool Receipts	80	2,906	4,500	1,500
Pool Rentals/Parties/Fundraisers	16,635	19,247	20,000	24,000
Park Partner	-	-	600	500
Pool Concession Sales	33,177	37,821	39,000	50,000
Pool Coin Lockers	-	140	25	-
CPD Program Reimbursement	-	11,630	6,000	11,750
Public Swim Admission	87,107	82,966	75,000	112,000
Resident Passes	31,538	29,949	28,000	38,000
Non-resident Passes	33,635	28,365	34,000	40,000
Swim Lesson Fees	52,622	56,658	54,000	60,000
Water Aerobics	2,434	2,728	2,750	2,850
Total Revenue	257,227	272,409	263,875	340,600

Expenditures

Tomahawk Salary/Benefit Expenditures

Social Security & Medicare	10,099	11,519	12,491	16,180
Retirement Plan	-	3,455	3,442	4,224
Medical/Dental/Vision Insurance	-	4,049	4,530	4,440
PT Communications and Marketing Coordinator	8	-	100	-
FT Facilities Manager	-	9,926	11,221	13,600
FT Park Grounds and Facility Maint Manager	1,577	7,246	8,116	10,900
PT Building Maint./Repair Staff	7,665	10,928	4,000	6,000
PT TAC Managers	14,675	16,867	15,000	30,000
PT TAC Lifeguards	63,165	69,360	64,750	78,000
PT Admissions Staff	5,749	5,184	6,000	7,000
PT TAC Concession Staff	15,946	17,420	16,250	22,000
PT TAC Swim Lesson Staff	30,213	36,468	37,000	43,000
PT Water Aerobic Staff	552	781	850	1,000
Total Tomahawk Salary/Benefit Expenditures	149,649	193,203	183,750	236,344

Tomahawk Aquatic Center Operations Expenditures

Office Supplies/Postage	362	310	300	400
Brochure Printing and Delivery	610	546	680	652
Facility Repair and Supplies	12,002	10,192	11,500	11,500
Custodial Supplies	1,484	1,255	1,250	1,500
Uniforms/Equipment	3,250	2,166	3,500	3,500
Safety Supplies	(335)	755	400	2,500
Electric	1,594	2,097	2,500	2,500
Natural Gas	6,351	4,126	5,900	4,750
Water - TAC	4,971	2,837	5,000	5,500
TELECOM	1,753	53	750	-
Alarm Service	2,562	1,941	2,000	2,250
Refuse Expense	-	-	300	300
Purchase Maint. Office Equipment	78	140	1,200	-
Credit Card/Bank Fees	-	36	1,500	150
State Sales Tax	-	-	2,200	2,500
Program/Special Events	670	445	1,200	1,200
Concession Items for Resale	15,771	16,386	15,400	18,500
Contingent Miscellaneous	2,705	4,519	5,500	4,000
Advertising/Promotions	-	105	500	1,500
Pool Chemicals	18,600	23,728	21,750	23,000
Deck Equipment	1,429	1,474	1,600	2,000
Swim Lesson Expense	567	352	1,000	1,000
Training	1,961	1,310	4,100	3,500
Concession Equipment	(301)	650	650	1,000
Water Aerobics Expense	27	-	100	250
Total Tomahawk Aquatic Center Operations Expenditures	76,112	75,421	90,780	93,952

TOTAL TOMAHAWK AQUATIC CENTER

Revenues	257,227	272,409	263,875	340,600
Expenditures	225,761	268,624	274,530	330,296
Anticipated Net	31,466	3,785	(10,655)	10,304

HERITAGE CROSSING FIELD HOUSE**Non Program Operations****Revenue**

Miscellaneous	8,816	-	250	250
TIF Revenues	65,000	65,000	65,000	-
Facility Rental	2,955	4,370	5,000	5,000
Vending	627	1,353	500	750
Birthday Parties	3,740	820	4,000	4,000
Utility Reimbursement	10,653	19,750	15,000	20,000
North Gym Reimbursement	(114)	(246)	2,250	1,500
Open Gym Fees	13,983	15,771	10,000	16,500
Total Non-Program Revenue	105,660	106,818	102,000	48,000

Expenditures**Non-Program Salaries & Benefits**

Social Security & Medicare	8,484	7,075	7,673	7,125
Communications and Marketing Coordinator	38	-	-	-
PT Front Desk Wage	63,760	58,831	65,000	70,000
FT Park Grounds and Facility Maint Manager	1,009	-	-	-
PT Building Maint/Repair Staff	2,150	1,576	5,500	5,500
PT Custodians	8,984	1,665	26,000	13,132
PT Facility Rental/Birthday Party Wages	1,548	-	2,500	2,500
PT Special Event Wage	183	1,450	300	2,000
PT Open Gym Wage	-	-	1,000	-
Non-Program Salaries & Benefits	86,156	70,597	107,973	100,257

Non-Program Operations Expenditures

Office Supplies	874	2,014	1,500	2,000
Brochure Printing and Delivery	2,221	2,184	2,720	2,608
Facility Repair and Supplies	18,431	4,016	20,000	15,000
Custodial Supplies	3,196	18,348	7,500	27,275
Uniforms	-	2,057	500	1,200
Electric	32,413	40,440	40,000	44,500
Natural Gas	14,859	8,039	17,500	9,000
Water	997	1,168	2,500	1,300
Telecom	5,087	-	6,000	-
Alarm	1,394	766	2,500	2,500
Refuse Expense	2,667	2,969	2,500	3,400
Credit Card/Bank Fees	-	-	9,000	-
Special Event Supplies	2,763	299	2,500	2,500
Birthday Party Expense	-	-	250	1,000
Contingent Miscellaneous	335	904	1,500	1,000
Advertising/Promotion	-	-	200	-
North Gym Maintenance	919	-	3,000	3,500
Gym Supply Expense	243	76	750	500

Total Non-Program Operations Expenditures	86,400	83,278	120,420	117,284
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TOTAL NON-PROGRAM OPERATIONS

Revenues	105,660	106,818	102,000	48,000
Expenditures	172,556	153,876	228,393	217,541
Anticipated Net	(66,896)	(47,058)	(126,393)	(169,541)

PROGRAMMING**Revenue**

Miscellaneous Income	5,581	1,000		1,000
Youth Sports Programs - Indoors	75,294	40,312	85,000	55,000
Adult Sports Indoors	20,920	17,154	32,000	22,000
Youth Basketball League	28,499	40,634	35,000	50,000
Basketball Tournament	520	-		
Youth Theater		-		18,000
Total Program Revenue	130,814	99,100	152,000	146,000

Expenditures**Program Salary/Benefit Expenditures**

Social Security & Medicare	2,466	3,163	3,430	4,055
Retirement Plan	-	3,365		4,138
Medical/Dental/Vision Insurance	-	2,834	3,170	5,040
FT Athletic Supervisor	4,149	7,806	18,837	24,000
Adult Fitness	36	-		
PT Youth Sports Programs - Indoors	14,430	7,824	16,000	15,000
PT Youth Basketball League	2,445	3,500	4,000	5,000
PT Adult Sports Indoors	3,427	3,235	6,000	3,500
PT Youth Theater	-	-		5,500
Total Program Staff Wage Expenditures	26,954	31,726	51,437	66,232

Program Operations Expenditures

Other Program Expense	-	100	100	
Youth Sports Programs - Indoors	21,815	25,274	54,000	25,000
Adult Sports Indoors	12,013	8,228	26,000	10,000
Youth Basketball League	8,266	12,229	15,000	13,000
Youth Theater	-	-		4,500
Total Program Expenditures	42,094	45,831	95,100	52,500

TOTAL PROGRAMMING OPERATIONS

Revenues	130,814	99,100	152,000	146,000
Expenditures	69,047	77,557	146,537	118,732
Anticipated Net	61,766	21,542	5,463	27,268

TOTAL HERITAGE CROSSINGS FIELD HOUSE

Revenues	236,473	205,917	254,000	194,000
Expenditures	241,603	231,433	374,930	336,273
Total	(5,130)	(25,516)	(120,930)	(142,273)

DIMENSIONS FITNESS CENTER**Revenue**

Misc Receipts	300	-	500	500
Fitness Center Fees	136,296	140,664	120,000	165,000
Fitness Center Registration	58	-	500	250
Track Fees	11,164	10,492	8,500	9,000
Personal Training	14,128	11,903	10,000	13,000
Total Dimension Revenue	161,946	163,059	139,500	187,750

Expenditures**Salary/Benefit Expenditures**

Social Security & Medicare	3,680	4,137	4,486	3,756
Retirement Plan	-	2,885	2,874	2,345
Medical/Dental/Vision Insurance	-	2,431	2,720	3,960
FT Facility Manager Wage	4,841	5,900	16,146	13,600
Park Grounds and Facility Maintenance Mgr	252	21,737	-	-
PT Bldg Maint/ Repair Staff Wage	251	309	3,000	3,000
PT Personal Training Wage	11,557	9,490	8,500	10,000
PT Fitness Center Staff Wage	27,598	19,873	31,000	22,500
Total Salary/Benefit Expenditures	48,179	66,760	68,726	59,161

Dimensions Fitness Center Operation Expenditures

Uniforms	118	2,140	500	500
Facility Repair	-	-	1,500	2,000
Facility Maintenance	2,005	107	2,500	2,500
TV Service	1,581	1,730	2,500	2,500
Other Fitness Center Expense	153	737	1,500	1,500
Advertising/Promotions	28	-	1,000	1,000
Towels	-	-	250	250
Personal Training Expense	-	-	500	1,000
Equipment Purchase/Lease	3,682	41	20,000	20,000
Equipment Maintenance	7,871	3,755	15,000	12,000
Total Dimensions Fitness Center Operation Expenditures	15,437	8,510	45,250	43,250

TOTAL DIMENSIONS FITNESS CENTER

Revenues	161,946	163,059	139,500	187,750
Expenditures	63,616	75,270	113,976	102,411
Anticipated Net	98,330	87,788	25,524	85,339

TOTAL RECREATION FUND

Revenues	2,459,815	2,679,057	2,702,325	2,856,900
Expenditures	2,037,581	2,103,428	2,635,943	2,746,458
Anticipated Net	422,234	575,629	66,382	110,442

**FY 2024 BUDGET
BOND & INTEREST FUND**

	2022 Actual	2023 Thru 11/30	2023 Budget	2024 Budget
Revenue				
Property Tax	808,805	797,011	866,700	910,000
Bond Proceeds	835,140	868,765	847,500	896,055
Transfer In Corporate	-	129,900	173,200	166,500
Total Bond & Interest Revenues	1,643,945	1,795,676	1,887,400	1,972,555
Expenditures				
Limited Tax Rollover	1,139,705	-	-	-
Limited Tax Rollover	364,867	-	-	-
Limited Tax Rollover - Principal	-	835,140	835,200	868,765
Limited Tax Rollover - Interest	-	31,501	31,500	41,206
2020A GO (AltRev)	-	-	335,000	345,000
2020A GO (AltRev)	-	173,200	346,400	333,000
Costs of Issuance	14,555	13,925	13,000	13,000
Transfer B&I To CP	138,000	-	-	-
Transfer to Capital Projects	-	561,090	284,300	371,855
Total B & I Fund Expenditures	1,657,127	1,614,856	1,845,400	1,972,826
TOTAL BOND AND INTEREST FUND				
Revenues	1,643,945	1,795,676	1,887,400	1,972,555
Expenditures	1,657,127	1,614,856	1,845,400	1,972,826
Anticipated Net	(13,182)	180,820	42,000	(271)

FY 2024 BUDGET
JOINT HANDICAP RECREATION FUND

	2022 Actual	2023 Thru 11/30	2023 Budget	2024 Budget
Revenue				
Property Taxes	192,882	183,713	205,336	211,496
Miscellaneous Income	-	-	100	-
Special Recreation Program Fees	32	437	3,000	-
Total Revenue	192,914	184,150	208,436	211,496
Payroll				
Social Security & Medicare	2,074	3,537	3,836	3,947
Retirement Plan	-	8,691	8,659	8,637
Medical/Dental/Vision Insurance	-	8,090	9,050	18,630
PT Payroll Special Recreation	5,824	-	1,500	1,500
FT Payroll Special Recreation	28,953	43,032	48,645	50,100
Recreation Programs Expense	623	6,358	10,000	8,000
Recreation Resident Reimbursement	1,045	1,366	2,500	2,000
SRJC Insurance Reimbursement	3,682	3,844	6,000	4,000
Transfer Out - Capital	100,000	75,000	100,000	250,000
Total Expenses	142,202	149,919	190,190	346,815
Total Joint Handicap Recreation Fund				
Revenues	192,914	184,150	208,436	211,496
Expenditures	142,202	149,919	190,190	346,815
Anticipated Net	50,712	34,231	18,246	(135,319)