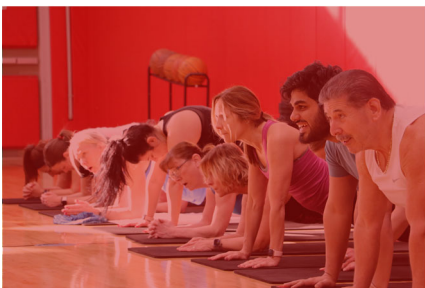
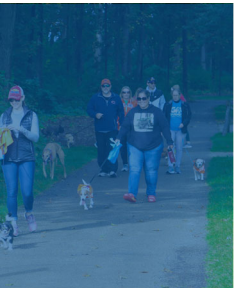




Gurnee  
Park District  
PROMOTING FUN. PRESERVING NATURE.

# ANNUAL OPERATING BUDGET

## FISCAL YEAR 2024-2025



**Presented by:**

**Susie Kuruvilla, CPA, CPRP, Executive Director**

**Michael Szpylman, CPRE, Director of Business Services**

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- F. Ten Year Revenue Split - Taxes/Fees for Services
- G. Annual Debt Service Breakdown
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- I. Detailed Line Item Budget

# GURNEE PARK DISTRICT

## FISCAL YEAR 2024/2025 ANNUAL OPERATING BUDGET

### EXECUTIVE OVERVIEW

Gurnee Park District's fiscal year 2024-2025 budget of \$21 million is prepared consistent with the Park District's mission of promoting fun and preserving nature as well as the Park District vision: *As a nationwide leader in our field, be the premier provider of community driven and innovative park and recreation experiences, while maintaining financial stability.*

We are confident that this budget is the financial plan that will enable the Park District to successfully serve our residents and customers as well as achieve the annual goals for the fiscal year. The Park District adheres to a balanced budget policy. Under normal conditions, budgeted operating expenditures are less than budgeted operating revenue. Surplus from operations funds

a portion of ongoing capital improvement needs. A total budget deficit will only be the result of discretionary spending approved by the Board for capital improvements. One-time or special purpose revenues will only be used to finance capital projects or for expenditures required by that revenue source and not to subsidize recurring personnel costs or other operating costs. The 2024-2025 budget as

**TABLE 1: Revenue and Expenditure Summary**

	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)
<b>REVENUES</b>			
Taxes	\$ 6,997,892	\$ 6,687,000	4.65%
Fees & Charges	\$ 7,792,216	\$ 7,222,467	7.89%
Developer Donations	\$ -	\$ 282,705	n/a
Other Income	\$ 628,068	\$ 718,371	-12.57%
Other Financing Sources	\$ 730,395	\$ 1,011,680	-27.80%
<b>Total Revenue &amp; Other Financing Sources</b>	<b>\$ 16,148,572</b>	<b>\$ 15,922,222</b>	<b>1.42%</b>
<b>EXPENDITURES</b>			
General Operations	\$ 2,681,017	\$ 2,588,756	3.56%
Park Management	\$ 2,843,089	\$ 2,571,746	10.55%
Recreation Programs	\$ 5,916,558	\$ 5,403,795	9.49%
Social Security & Pension	\$ 721,800	\$ 675,790	6.81%
Liability Insurance	\$ 200,265	\$ 157,152	27.43%
Capital Projects	\$ 3,701,290	\$ 1,826,809	102.61%
Debt Service	\$ 4,934,058	\$ 2,213,204	122.94%
<b>Total Expenditures</b>	<b>\$ 20,998,078</b>	<b>\$ 15,437,252</b>	<b>36.02%</b>

Table 1 shows a summary of revenues and expenditures for fiscal year 2024/2025 Budget and its relationship to 2023/2024 projected year-end results.

## FISCAL YEAR 2024/2025 ANNUAL OPERATING BUDGET

presented is a balanced budget. Total budgeted revenue including other financing sources for fiscal year 2024-2025 is \$16,148,572 and total budgeted expenditures are \$20,998,078. While at first glance the budget does not appear to be balanced, it is due to using accumulated fund balances for various capital projects and debt payments. Fund balances are not used to cover operational expenditures in any funds unless it is a planned action to use surplus fund balances in some of the small funds. The proposed 2024-2025 budget

does not include using fund balances to support operational expenditures.

The total budget of \$21 million is a 36% increase from 2023-24 fiscal year end projected results. The 2024-25 budget includes three new fulltime positions (Parks-Facility Maintenance II, Parks-Trades & Construction Supervisor, Recreation-Cultural Arts Supervisor) and two new part-time positions (Business-Business Services Specialist, Recreation-Special Events/Adult Recreation Coordinator). All new positions are needed to

support the anticipated growth and continued operational excellence of the District. Of the \$21 million proposed budget, \$3,701,290 is for capital projects and \$4,934,058 is for current debt service payments. The proposed operating budget totals \$12,362,730 which is 8.5% higher than the current fiscal year end projected results. The budget amounts for salaries and wages include a 4% increase. Actual employee salary and wage increases will be based strictly on merit and comparing each employee's salary/wage to their job grade range.

### CHART 1: Total Revenue - \$15,418,177 (less bond proceeds)

3.4% Increase from 2023-24 Projected.

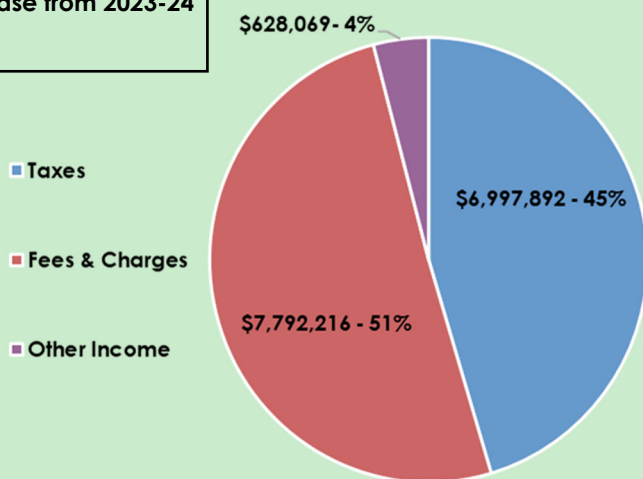


Chart 1 shows the revenue source breakdown for all funds for fiscal year 2024/2025.

### REVENUE

The two main revenue sources for the Park District are fees for services and property taxes. Since the acquisition of FitNation, fees for services has been the largest revenue source for the District. Having this revenue balance between fees for services and property taxes is very important to the financial stability and growth of the Park District. Projected 2023-

24 year-end results show a healthy revenue split of 48% fees for services, 45% taxes, and 7% other revenue. In 2024-25, the budget calls for a revenue split at 51% fees for services, 45% taxes, and 4% other revenue.

In the Recreation Fund, fees for services account for 81% of the total revenue. Revenue from fees for services consists of recreation program revenue, fitness center operations and aquatic center operations.

Recreation program revenue is budgeted to increase 12% compared to current fiscal year end projections. Management believes this to be a realistic budget as current year end fees for services revenue is projected to meet 2023-24 budget.

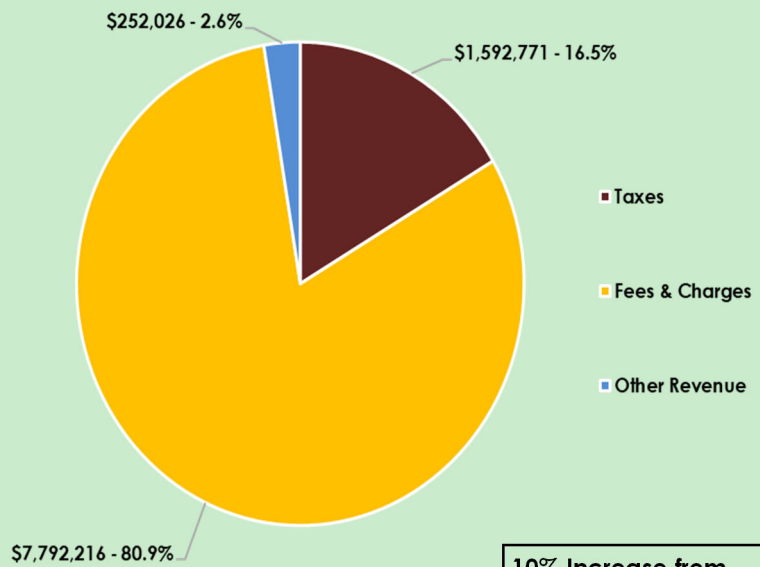
Fitness operations accounts for \$3.2 million in budgeted revenue for the Park District, which is 7% higher than current fiscal year end projections. Current year end fitness membership revenue is

projected to be at 99% of 2023-24 budget. Revenue from aquatic center operations is budgeted at a 2% increase compared to the 2023 season which was a very successful season and reached 100% of budgeted revenue.

The ongoing annual goal with revenues from fees for services is to reach at least 95% of budget. Current fiscal year end projections indicate that total revenue from fees for services will be at 100% of budget. The Park District

Leadership Team believes the 2024-2025 fees for services budget reflects realistic expectations with fitness memberships continuing to increase, current recreation offerings reaching desired participation levels, the addition of new recreation programs to meet the needs of the community, and a continued emphasis on ensuring excellence in the delivery of recreation programs. The growth in fees for services in recreation programming and fitness operations is extremely

**CHART 2: Recreation Fund Revenue - \$9,637,013**



**10% Increase from 2023-24 Projected.**

Chart 2 illustrates the breakdown in revenue for the Recreation Fund.

## FISCAL YEAR 2024/2025 ANNUAL OPERATING BUDGET

important for the growth and continued financial stability of the Park District.

The estimated property tax revenue for the year is budgeted to increase 5% over last year's actual property tax revenue. Which reflects the increase in CPI. With CPI expected to drop in upcoming years, the Park District can expect only slight growth in Property tax revenue.

Other revenue has seen an increase in the current fiscal year due to the interest rate environment's positive impact on interest income. With interest rates still expected to be strong in fiscal year 2024-25, a leveling off is expected from the rates earned in 2023-24.

### EXPENDITURES

The budgeted expenditures of \$20,998,078 include \$3,701,290 in capital projects and \$4,934,058 for current debt service payments. The total budget for expenditures is a 36% increase from the current fiscal year end projections.

### CHART 3: Total Expenditures - \$20,998,078

Total operating budget of \$12,362,730 is a 8.5% increase from 2023-24 year end projections.

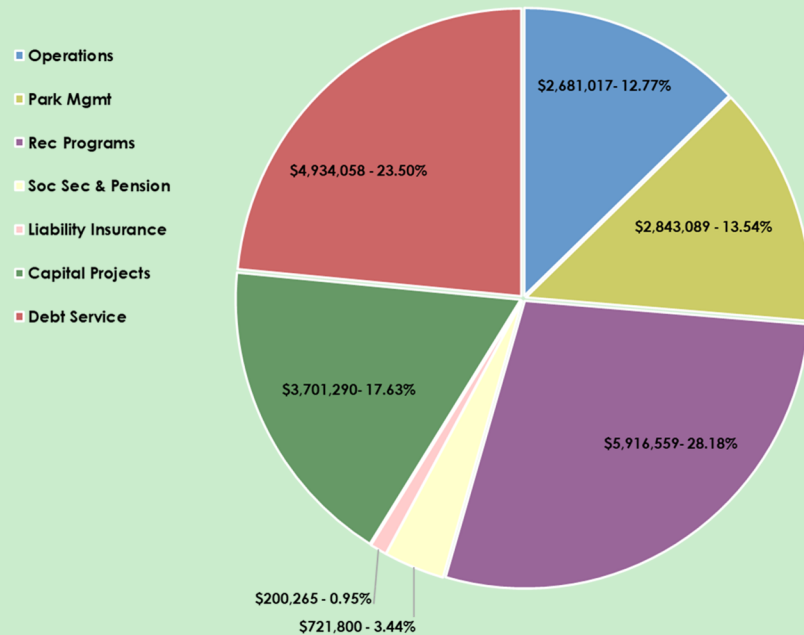


Chart 3 shows the total budgeted expenditures for fiscal year 2024-2025.

The capital projects budgeted this year are funded through the Capital Replacement/Development Fund, prior year accumulated fund balances, and the Park District's annual rollover bonds.

The Park District transfers dollars into the Capital Replacement/Development Fund annually from the Corporate and Recreation Funds. This year's budget includes \$50,000 in fund

transfers from the Corporate Fund and \$57,000 from the Recreation Fund. The budgeted fund balance transfers from the Corporate Fund and Recreation Fund are calculated using the 2023-24 fiscal year projected year end fund balance amounts. Fund balance transfers from the Corporate Fund and Recreation Fund are calculated using the prior fiscal year projected year end fund balance amounts compared to the fund

balance target per the District's Fund Balance Policy.

Debt service payments are funded through the Park District's annual debt service property tax levy and fitness operations revenue. The debt service payments for FitNation due in fiscal year 2024-2025 are budgeted to be paid entirely from FitNation operating revenue. This has been achieved since the acquisition of FitNation in 2013.

The State of Illinois minimum wage increase continues to impact the Park District budget. Current minimum wage as of January 1, 2024 is \$14.00 per hour, up from \$8.25 in 2019, and is scheduled to

increase again in 2025 to \$15.00 per hour.

Leadership is excited about several major initiatives planned for fiscal year 2024-25 highlighted below:

- Comprehensive and Strategic Master Plan will be presented for Board approval in May 2024.
- The Park District's second Equity Agency Plan will be introduced, following a great initial plan which was implemented in 23-24.
- Completed CAPRA Accreditation submission.
- Begin IAPD Distinguished Agency processes.
- Several capital improvement projects to be completed in 2024-25

as well as preliminary planning work on several more larger capital improvement projects to be completed in future years.

**FUND BALANCE**

The Park District budget is guided by the Fund Balance Policy to maintain a prudent level of financial resources to protect against revenue shortfalls or unpredicted expenditures. The fund balance policy for most funds is to have a minimum fund balance of 25% of the operating expenditures. The table below outlines the budgeted fund balances for the 2024-2025 fiscal year for each of the Park District Funds.

**TABLE 2: Budgeted End of Year Fund Balance**

FUND	4/30/2025 Budgeted FB	Fund Balance Target	Excess * (Shortfall)
10- CORPORATE	\$ 667,733	\$ 667,383	\$ 350
15 - SITE & CONST (dev donation)	\$ 293,223	\$ -	\$ 293,223
16 - SITE & CONST (bonds)	\$ 2,969	\$ -	\$ 2,969
17 - CAPITAL REPL / DEVL	\$ 2,525,749	\$ -	\$ 2,525,749
20 - RECREATION	\$ 2,278,594	\$ 2,276,368	\$ 2,226
30 - AUDIT	\$ 8,801	\$ 8,070	\$ 731
35 - PAVING & LIGHTING	\$ 10,192	\$ 9,250	\$ 942
40 - REC FOR HANDICAPPED	\$ 306,029	\$ -	\$ 306,029
45 - LIABILITY INSURANCE	\$ 52,043	\$ 50,066	\$ 1,976
50 - IMRF	\$ 90,836	\$ 83,325	\$ 7,511
55 - SOCIAL SECURITY	\$ 100,811	\$ 97,125	\$ 3,686
60 - BOND & INTEREST	\$ 51,545	\$ -	\$ 51,545
<b>Total Fund Balance</b>	<b>\$ 6,388,526</b>	<b>\$ 3,191,588</b>	<b>\$ 3,196,938</b>

\* The excess amount of fund balance over fund target of \$3,196,938 is mainly due to the funds that do not have a designated target. The nature of the funds without fund balance targets are for capital projects and bond payments. These funds are not used for operational expenditures.

Table 2 shows the budgeted fund balances at the end of fiscal year 2024/2025.

## BUDGET HIGHLIGHTS AND FUND ANALYSIS

Below is a list of budget highlights for fiscal year 2024-2025 including a fund by fund analysis.

### Overall

- The 2024-2025 budget as presented is a balanced budget.
- Overall budgeted revenue (not including bond proceeds) for FY 2024-2025 is \$15,418,177 of which 51% comes from fees for services and 45% from taxes. Total revenue is budgeted at a 3.4% increase from the current fiscal year projections.
- The estimated property tax revenue for the year is \$6,827,692 a 5% increase over last year's actual property tax revenue. The increase in property tax revenue is from the increase in CPI.
- The budget for fees for services is \$7,792,216 which represents an increase of 9% compared to current fiscal year end projections, Management believes this to be a realistic budget as current year end fees for services revenue is projected to meet 2023-24 budget.
- FitNation is budgeted as a self-sustaining facility including all debt service payments for the purchase and rehabilitation of the facility.
- Included in the budget for fitness operations is \$300,000 to be transferred to the Capital Replacement/Development Fund for future capital needs of the FitNation facility.
- By the end of the 2023-2024 fiscal year the District will have transferred \$837,041 for future FitNation capital needs and \$2,659,059 for future FitNation debt payments.
- The budgeted amounts for salaries and wages include a 4% increase. Actual employee salary and wage increases will be based strictly on merit and comparing each employee's salary/wage to their job grade range.

- Management is proposing a 4% salaries and wages increase so the District can continue to stay competitive in the current employment market. A salaries and wages benchmarking study was completed in 2022-23. The 2023-24 fiscal year budget included a 5% increase for salaries and wages.
- The 2024-25 budget includes three new fulltime positions (Parks-Facility Maintenance II, Parks-Trades & Construction Supervisor, Recreation-Cultural Arts Supervisor) and two new part-time positions (Business-Business Services Specialist, Recreation-Special Events/Adult Recreation Coordinator). All new positions are needed to support the growth and continued operational excellence of the District.
- The State of Illinois minimum wage increase continues to effect the Park District budget. Current minimum wage as of January 1, 2024 is \$14.00 per hour, up from \$8.25 in 2019, and is scheduled to increase an additional \$1.00 in 2025 to \$15.00 per hour.
- All funds are budgeted to be above their respective fund balance targets in fiscal year 2024-25.

### Corporate Fund

- The Corporate Fund is used to account for the general operating activities of the Park District, which are not accounted for in any other fund.
- The total budgeted expenditures for the Corporate Fund are \$2,724,034, which is 2% higher than the current fiscal year projections. The budget reflects full service offerings in 2024-25.
- Tax receipts that account for 98% of the revenue in the Corporate Fund are budgeted at \$2,664,484, which is 0.45% higher than current year's projected tax receipts mainly due to reallocation of tax receipts to smaller dedicated funds.
- Total Park Management expenditures in the Corporate Fund are budgeted 9% higher than the current fiscal year projections to account for full staffing levels as well as



increasing contractual service costs.

- This year \$50,000 of accumulated fund balance is budgeted to be transferred to the Capital Replacement / Development Fund.
- The budgeted year end fund balance in this fund is \$667,733, which is \$350 above the fund balance target.

**Recreation Fund**

- The Recreation Fund is used to account for the operations of recreation programs, fitness operations and aquatic center operations. Revenues are derived from specific annual property tax levy and fees charged for the programs, use of the fitness centers and aquatic center.
- Total budgeted expenditures in the Recreation Fund are \$9,637,013 which is 10% higher than the current fiscal year projections due to anticipated expansion in recreation programming, especially Cultural Arts.
- Total budgeted revenue in the Recreation Fund is \$9,580,013 which is budgeted to increase 10.5% compared to current fiscal year end projections.
- The budgeted revenues for recreation programs is \$3,911,453 which is a 12% increase compared to current fiscal year end projections. Please see Appendix E for a details by program area.
- Fitness operations are budgeted to generate \$3.2 million in budgeted revenue for the Park District, which is a 7% increase compared to current fiscal year end projections.
- As fitness operations have recovered from the pandemic, 2023-24 year end memberships are expected to total 4,881 which is up from 4,445 at the beginning of the fiscal year. By the end of 2024-25 membership is estimated to increase to just over 5,800 memberships. Prior to the pandemic membership totaled just over 5,600.
- Please refer to the Five Year Program Revenue Analysis (Appendix E) included in this budget packet for a more detailed look

at the program area revenue results.

- Included in the Recreation Fund's proposed budget under the fitness operations area is a \$190,900 transfer to the Capital Replacement / Development Fund for future FitNation debt payments. The second principal payment on the FitNation debt is due in 2024-2025 for \$180,000 and will be paid directly out of fitness operations.
- The FitNation debt schedule is set-up to have payment amounts increase later in the life of the bonds. Total debt service (including the remaining HCPC debt that is paid out of fitness operations) amortized equally over the 23 year life of the bonds is around \$855,000 per year.
- Included in the Recreation Fund's proposed budget under the fitness operations area is a \$300,000 transfer to the Capital Replacement / Development Fund for future FitNation building capital needs. The current fiscal year, \$250,000 is projected to be transferred for future capital needs. The five year capital plan contains the detailed projects proposed for FitNation.
- Revenue from aquatic center operations is budgeted at \$735,872, a 2% increase compared to the 2023 season which was a very successful season at the aquatic center.
- Based on the continuing trend of decreasing season pass revenue, more focus is given to driving daily sale revenue the past few seasons.
- Total Park Management expenditures in the Recreation Fund are budgeted 13% higher than the current fiscal year projections to account for full staffing levels and full service offerings in this area as well as increasing contractual service costs.
- This year \$57,000 of accumulated fund balance is budgeted to be transferred to the Capital Replacement / Development Fund.
- The budgeted year end fund balance is \$2,278,594 which is \$2,226 above the fund balance target.

## Site and Construction (Developer Donations) Fund

- The Site and Construction (Developer Donations) Fund is used to account for capital expenditures associated with acquiring, improving and maintaining the Park District's properties and equipment with financing provided from developer donations, grants and interest earned on investments.
- There is \$26,000 included in the budget to be spent out of this fund in 2024-25.
- The fund balance available in this fund is from unspent developer donations received in past years. No additional developer donations are budgeted to be received in fiscal year 2024-2025.
- The budgeted year end fund balance in this fund is \$293,223. There is no fund balance target for this fund.

## Site and Construction (Bonds) Fund

- The Site and Construction (Bonds) Fund is used to account for capital expenditures associated with acquiring, improving and maintaining the Park District's properties and equipment with financing provided from the sale of general obligation bonds, grants and interest earned on investments.
- There are several capital project items included in the budget for this fund. A complete list of capital projects is included in the Five Year Capital Project Plan.
- The budgeted year end fund balance in this fund is \$2,969. There is no fund balance target for this fund.

## Capital Replacement / Development Fund

- This Fund is used to replace aging capital items as well as for the development of new capital or infrastructure. Financing is provided by transfer of funds from the Corporate and Recreation Funds.
- There is \$107,000 budgeted to be transferred into this Fund from the Corporate and Recreation Funds pursuant to the District's Fund Balance Policy.

- There are several capital project items included in the budget for this fund, a list of which is included in the Five Year Capital Project Plan.
- There is \$924,000 budgeted for FitNation building capital items. These expenditures are spent from previous fiscal year fund balance transfers generated from fitness operations revenue.
- There is \$2,659,060 included in the budget to pay debt principal as part of the Series 2013A FitNation bonds refunding. This money has been accumulated over the last nine years from fitness operations revenue specifically for payment toward the FitNation bonds. Paying down principal now will save the District future interest costs and provide annual cashflow for FitNation capital needs.
- The proposed budgeted year end fund balance in this fund is \$2,525,749; \$2,725,077 is for regular capital projects (including HCPAC), (\$390,228) is for future FitNation facility capital items, and \$190,900 is for future FitNation debt payments. There is no fund balance target in this fund.

## Audit Fund

- This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of an annual audit of the financial statements and accounting records of the Park District.
- The budgeted year end fund balance in this fund is \$8,801 which is \$731 above the fund balance target.

## Paving and Lighting

- This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of making paving and lighting improvements throughout the Park District.
- The budgeted year end fund balance in this fund is \$10,192 which is \$942 above the fund balance target.

## Recreation for Handicapped Fund

- This fund is used to account for revenues

derived from a specific annual property tax levy which is disbursed to the Warren Special Recreation Association to provide special recreation programs for individuals with special needs. This fund is also used to make ADA improvements to the Park District's park infrastructure.

- There are several capital project items included in the budget for this fund a list of which is included in the Five Year Capital Project Plan.
- The proposed budgeted year end fund balance in this fund is \$306,029. There is no fund balance target in this fund.

**Liability Insurance Fund**

- This fund is used to account for revenues derived from a specific annual property tax levy to provide liability insurance for the Park District's operations.
- The expenditure budget is a 27% increase compared to the current year's projected year-end results as insurance policy premiums return to pre-COVID operating expenditure levels. Also, PDRMA has implemented a new premium calculation method that has increased the District's premiums for this upcoming fiscal year.
- The budgeted year end fund balance in this fund is \$52,043 which is \$1,976 above the fund balance target.

**Illinois Municipal Retirement Fund**

- This fund is used to account for revenues derived from a specific annual property tax levy for the purpose of providing employer contributions to the state sponsored Illinois Municipal Retirement Fund.
- The 2024 IMRF employer contribution rate is 8.14%, which is a decrease from the 2023 contribution rate of 9.62%.
- The budgeted year end fund balance in this fund is \$90,836 which is \$7,511 above the fund balance target.

**Social Security Fund**

- This fund is used to account for revenues

derived from a specific annual property tax levy for the purpose of meeting the costs associated with the participation in the "Social Security Act."

- The budgeted year end fund balance in this fund is \$100,811 which is \$3,686 above the fund balance target.

**Bond and Interest Fund**

- This fund is used to accumulate monies for the Park District's retirement of general obligation bonded debt.
- Financing is provided by an annual tax on property levied for the purpose of retiring bonded indebtedness.
- The budgeted year end fund balance in this fund is \$51,545. There is no fund balance target in this fund.

## BUDGET PRESENTATION

The Park District Board will be asked to approve the Annual Operating Budget at the April Board meeting. At the May Board Meeting, The Park District Board will be asked to approve the annual Budget and Appropriation Ordinance. Upon approval of the Annual Operating Budget and Budget and Appropriation Ordinance, the GFOA Distinguished Budget Presentation Award Program format will be completed. The Park District's fiscal year

2023-2024 Annual Budget won the Distinguished Budget Presentation Award. This was the fourteenth year the Park District received the Distinguished Budget Award.

## SUMMARY

Management believes that the budget as presented will lead to another financially successful year for Gurnee Park District. We are confident that this budget is the financial plan that will enable the Park District to successfully serve our residents and customers as well as

achieve the annual goals for the fiscal year.

Park District staff are looking forward to a year of continued success as the premier provider of community driven and innovative park and recreation experiences, while maintaining our financial stability.

## Please note, the following appendices are included:

- **Appendix A: Budget Summary by Fund**
- **Appendix B: Five Year Revenue Comparison**
- **Appendix C: Five Year Expenditure Comparison**
- **Appendix D: Five Year Fund Balance Comparison**
- **Appendix E: Five Year Program, Fitness Operations and HCPAC Revenue Analysis**
- **Appendix F: 10 Year Revenue Split**
- **Appendix G: Annual Debt Service Breakdown**
- **Appendix H: FitNation Debt Service-Cumulative Transfer Balance in Capital Replacement Fund**
- **Appendix I: Detailed Line Item Budget**



## What is the Distinguished Budget Award?

The GFOA established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of

the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

**APPENDIX A**

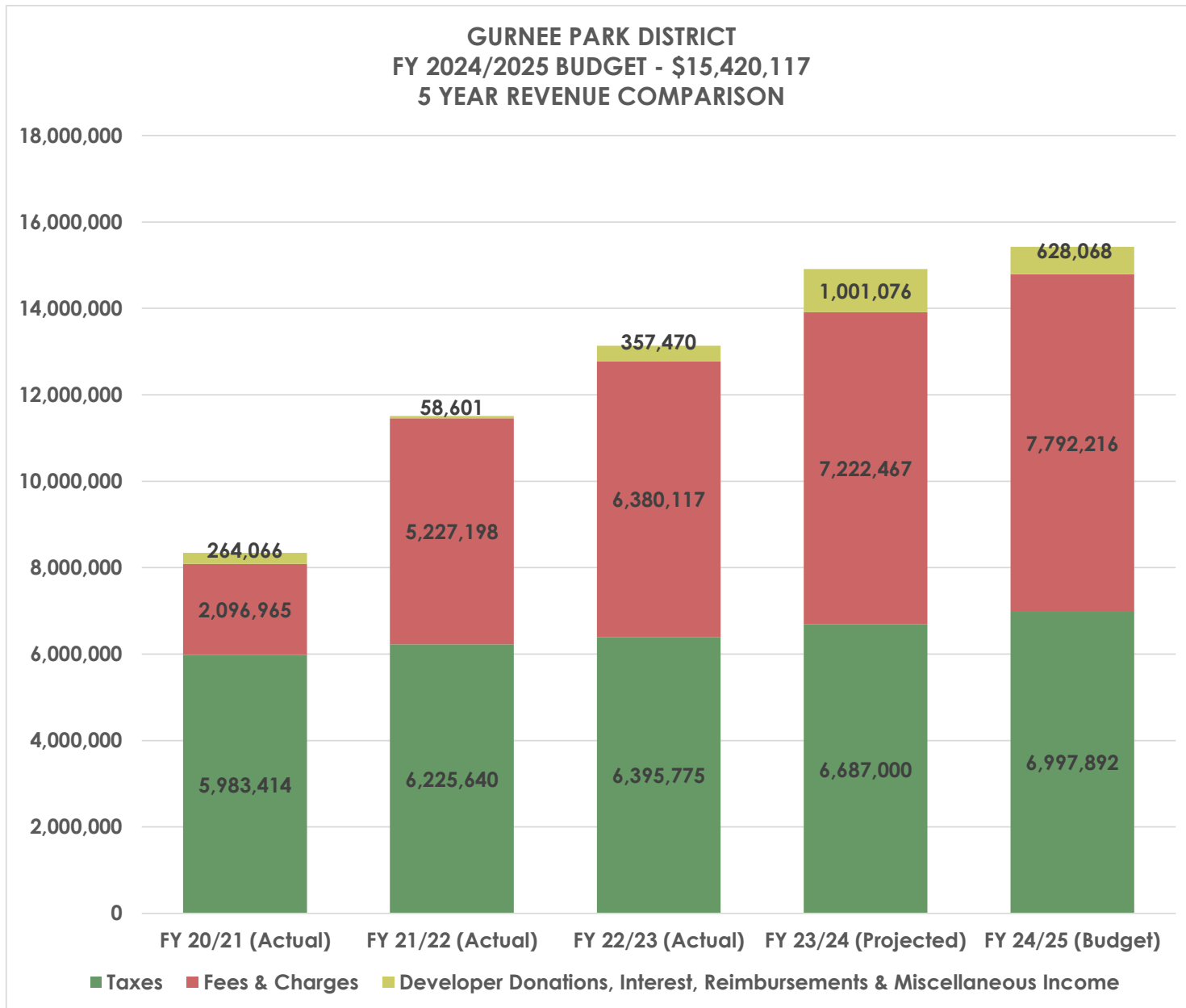
**GURNEE PARK DISTRICT  
FY 2024/2025 BUDGET  
SUMMARY BY FUND**

Fund	Revenue*				Expenditures**				Net Results		
	FY 24/25 Budget	FY 23/24 Projected	Increase (Decrease)	% INC (DEC)	FY 24/25 Budget	FY 23/24 Projected	Increase (Decrease)	% INC (DEC)	FY 24/25 Budget	FY 23/24 Projected	Increase (Decrease)
10 - Corporate	2,674,034	2,387,429	286,604	12%	2,724,034	2,674,038	49,995	2%	(50,000)	(286,609)	236,609
15 - Site & Construction	12,278	292,921	(280,643)	-96%	26,000	110,322	(84,322)	-76%	(13,722)	182,599	(196,321)
16 - Site & Construction (Bonds)	733,295	1,015,762	(282,467)	-28%	825,800	1,064,972	(239,172)	-22%	(92,505)	(49,210)	(43,295)
17 - Capital Replacement Fund	867,900	1,464,066	(596,166)	-41%	5,484,560	740,210	4,744,350	641%	(4,616,660)	723,856	(5,340,516)
20 - Recreation	9,580,013	8,683,694	896,318	10%	9,637,013	8,783,587	853,426	9.7%	(57,000)	(99,892)	42,892
30 - Audit	31,484	31,257	227	1%	32,280	32,310	(30)	0%	(796)	(1,053)	257
35 - Paving & Lighting	68,103	64,951	3,152	5%	79,500	91,710	(12,210)	-13%	(11,397)	(26,758)	15,361
40 - Recreation for the Handicapped	552,746	529,006	23,740	4%	581,815	438,196	143,620	33%	(29,070)	90,810	(119,880)
45 - Liability Insurance	209,143	136,778	72,365	53%	200,265	157,152	43,114	27%	8,877	(20,374)	29,251
50 - IMRF	322,993	283,330	39,664	14%	333,300	321,724	11,576	4%	(10,307)	(38,394)	28,087
55 - Social Security	401,570	338,921	62,649	18%	388,500	354,066	34,434	10%	13,070	(15,145)	28,215
60 - Bond & Interest	1,185,914	1,145,058	40,856	4%	1,175,911	1,119,917	55,994	5%	10,004	25,141	(15,138)
	<b>\$ 16,639,472</b>	<b>\$ 16,373,172</b>	<b>\$ 266,299</b>	<b>2%</b>	<b>\$ 21,488,977</b>	<b>\$ 15,888,202</b>	<b>\$ 5,600,776</b>	<b>35.3%</b>	<b>\$ (4,849,506)</b>	<b>\$ 484,971</b>	<b>\$ (5,334,477)</b>

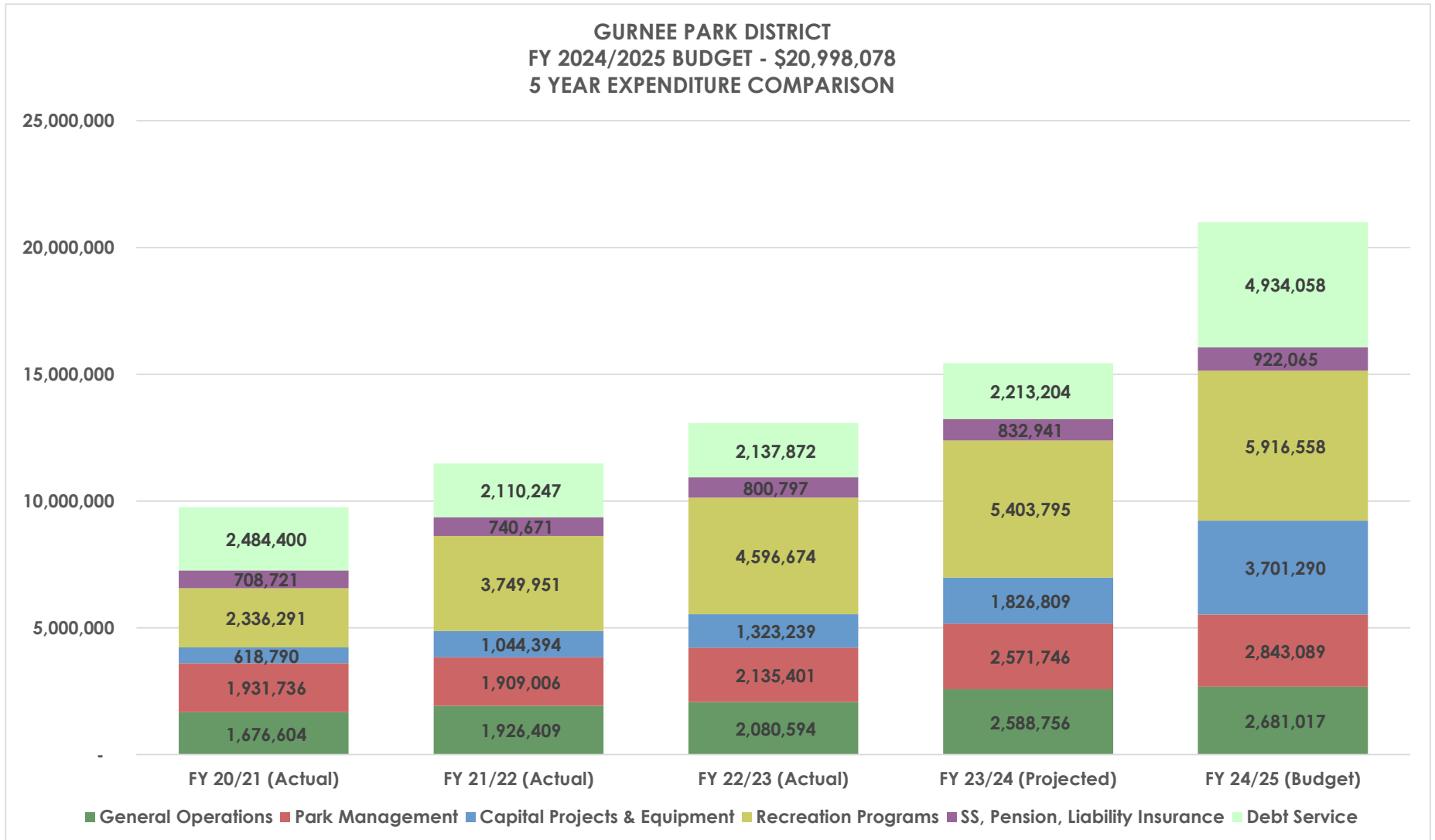
\*Total Revenue - includes fund transfers into the Capital Replacement/Development Fund of \$190,900 for future FitNation debt service payments and \$300,000 for future FitNation facility capital improvements.

\*\*Total Expenses - includes fund transfers from fitness operations of \$190,900 for future FitNation debt service payments and \$300,000 for future FitNation facility capital improvements.

**APPENDIX B**



## APPENDIX C



**APPENDIX D**

**GURNEE PARK DISTRICT  
FUND BALANCE COMPARISON FOR 5 YEARS  
(ALL FUNDS)**

<b>FUND</b>	<b>FY 20/21 (Actual)</b>	<b>FY 21/22 (Actual)</b>	<b>FY 22/23 (Actual)</b>	<b>FY 23/24 (Projected)</b>	<b>FY 24/25 (Budget)</b>	<b>Fund Balance Target Amount</b>	<b>Excess (Deficiency)</b>	<b>Explanation of Target Amount</b>
CORPORATE	788,762	1,295,970	1,004,343	717,733	667,733	667,383	350	25% of operating expenditures
SITE & CONST (Dev donation)	154,312	120,865	124,347	306,945	293,223	-	293,223	no specified amount
SITE & CONST (bonds)	260,982	154,609	144,684	95,474	2,969	-	2,969	no specified amount
CAPITAL REPL / DEVL	4,646,871	4,752,674	6,418,553	7,142,409	2,525,749	-	2,525,749	no specified amount
RECREATION	2,148,008	2,660,334	2,435,487	2,335,594	2,278,594	2,276,368	2,226	25% of operating expenditures
AUDIT	8,203	8,642	10,650	9,597	8,801	8,070	731	25% of operating expenditures
PAVING & LIGHTING	28,544	50,891	48,348	21,589	10,192	9,250	942	25% of operating expenditures
REC FOR HANDICAPPED	228,886	276,396	244,289	335,099	306,029	-	306,029	no specified amount
LIABILITY INSURANCE	68,102	99,845	63,539	43,165	52,043	50,066	1,976	25% of operating expenditures
IMRF	154,870	119,302	139,536	101,142	90,836	83,325	7,511	25% of operating expenditures
SOCIAL SECURITY	212,301	180,408	102,886	87,741	100,811	97,125	3,686	25% of operating expenditures
BOND & INTEREST	49,705	6,407	16,400	41,541	51,545	-	51,545	no specified amount
<b>TOTAL</b>	<b>\$ 8,749,545</b>	<b>\$ 9,726,341</b>	<b>\$ 10,753,062</b>	<b>\$ 11,238,032</b>	<b>\$ 6,388,526</b>	<b>\$ 3,191,588</b>	<b>\$ 3,196,938</b>	



**\*\*Note: The decrease in budgeted FY 24/25 fund balance is due to planned spend down of accumulated fund balances for capital projects along with using accumulated fund balance for the FN bond refunding.**



**APPENDIX E**

**GURNEE PARK DISTRICT  
FY 2024/2025 BUDGET  
5 YEAR RECREATION PROGRAMS, FITNESS OPERATIONS, and HCPAC REVENUE**

<b>PROGRAM AREA</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>FY 2022/23</b>	<b>Projected FY 2023/24</b>	<b>Budget FY 2024/25</b>	<b>% Compare 24/25 to 23/24</b>
Athletics	99,676	338,684	383,327	423,551	455,178	107%
Gen Youth Rec	103,655	194,266	226,852	256,888	367,470	143%
CARE	258,588	548,348	647,214	750,796	795,167	106%
Pre School	199,407	453,004	461,445	484,501	576,474	119%
Day Camp	170,840	677,560	944,789	1,113,062	1,184,301	106%
Adult Recreation	(359)	10,816	26,262	26,341	33,735	128%
Rentals	(181)	39,811	56,617	59,160	58,985	100%
Special Events	10,225	30,956	35,559	62,719	94,766	151%
Aquatics	68,893	256,108	354,640	319,795	345,376	108%
<b>Total</b>	<b>\$ 910,746</b>	<b>\$ 2,549,552</b>	<b>\$ 3,136,704</b>	<b>\$ 3,496,814</b>	<b>\$ 3,911,453</b>	<b>112%</b>
Fitness Center Ops	1,187,473	1,947,418	2,518,727	2,951,981	3,153,841	107%
HCPAC	0	644,741	683,130	719,795	735,872	102%
<b>Grand Total</b>	<b>\$ 2,098,218</b>	<b>\$ 5,141,712</b>	<b>\$ 6,338,560</b>	<b>\$ 7,168,589</b>	<b>\$ 7,801,166</b>	<b>109%</b>

Percent Difference  
from Previous Year

145%

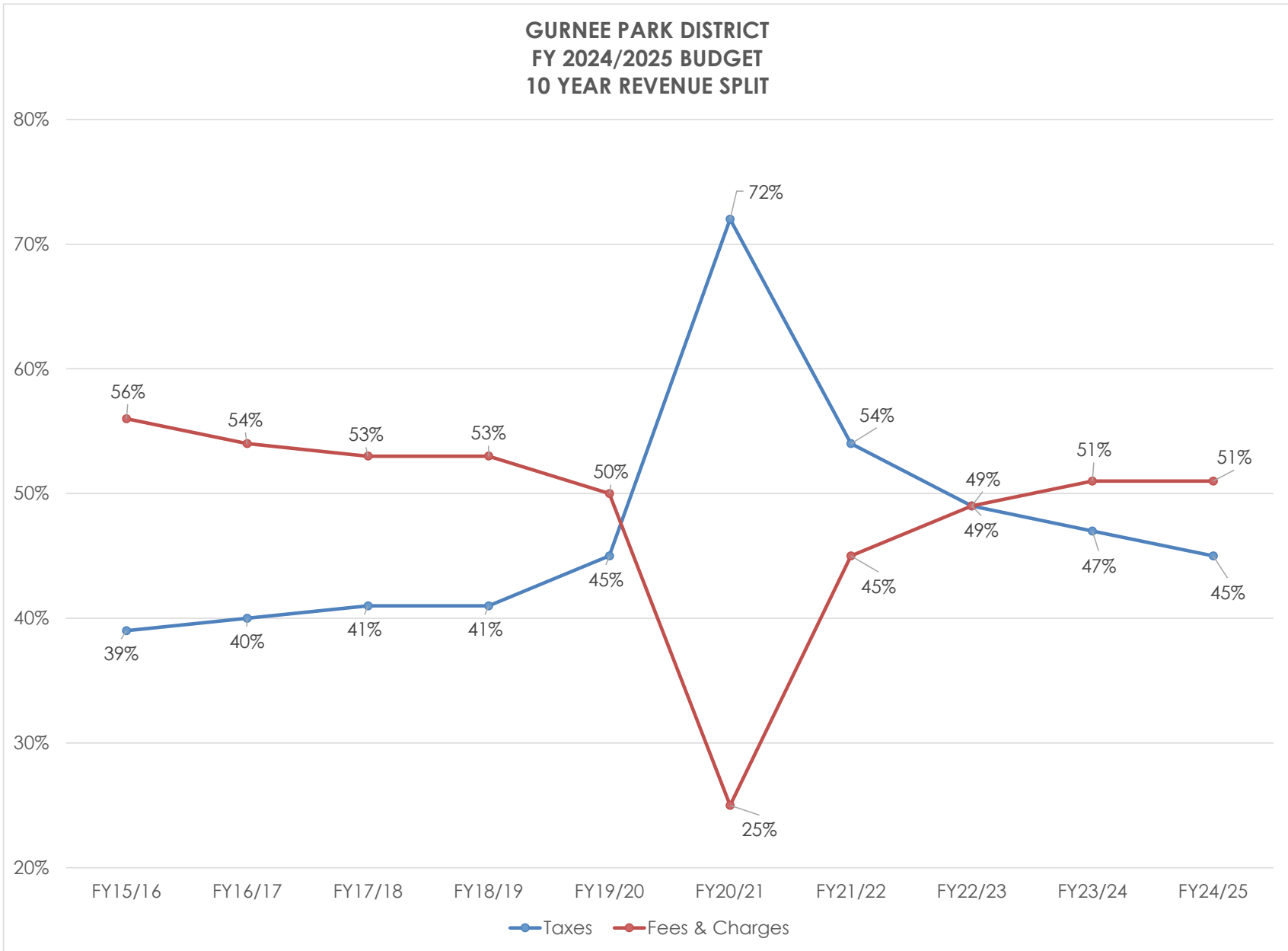
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13%

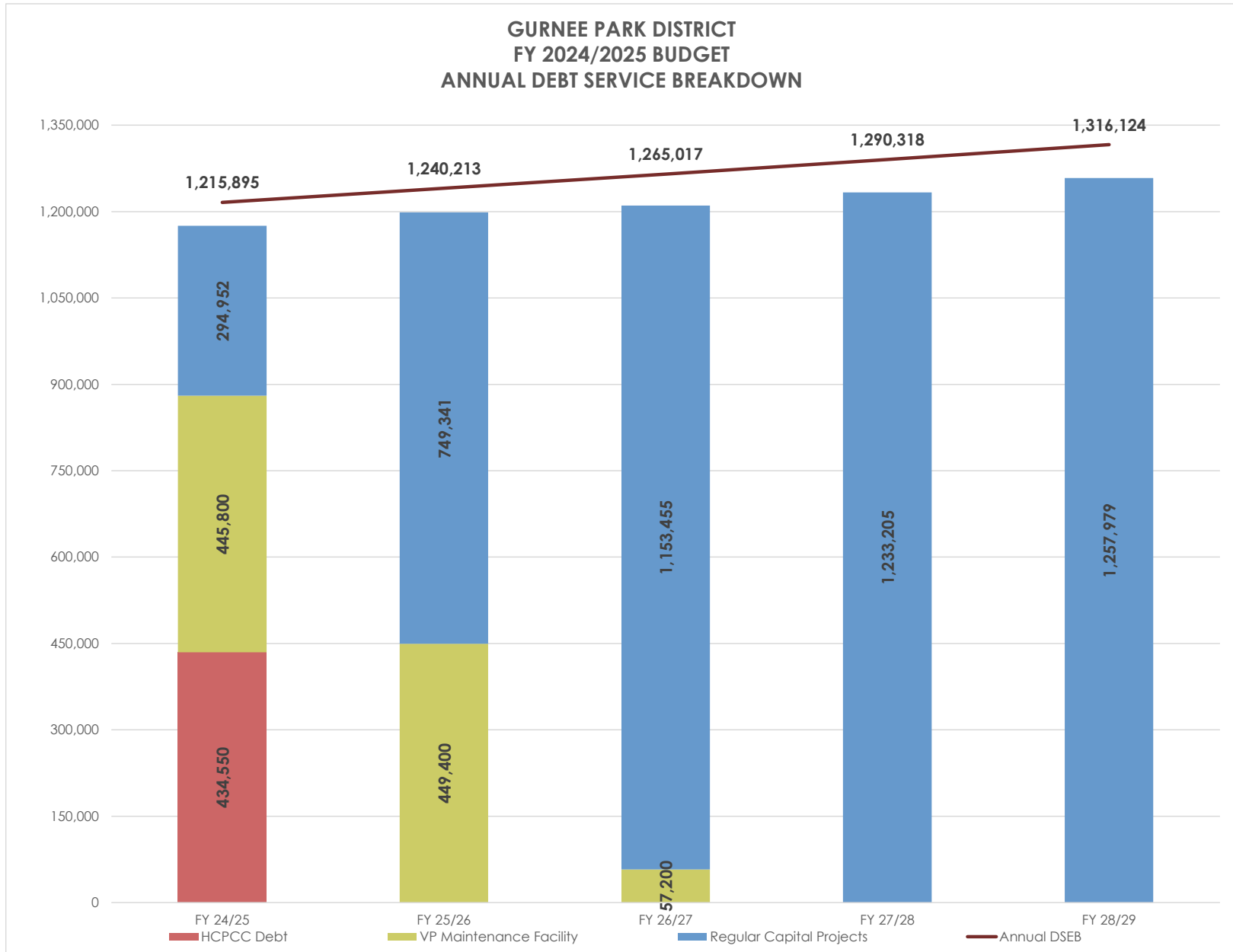
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# APPENDIX F

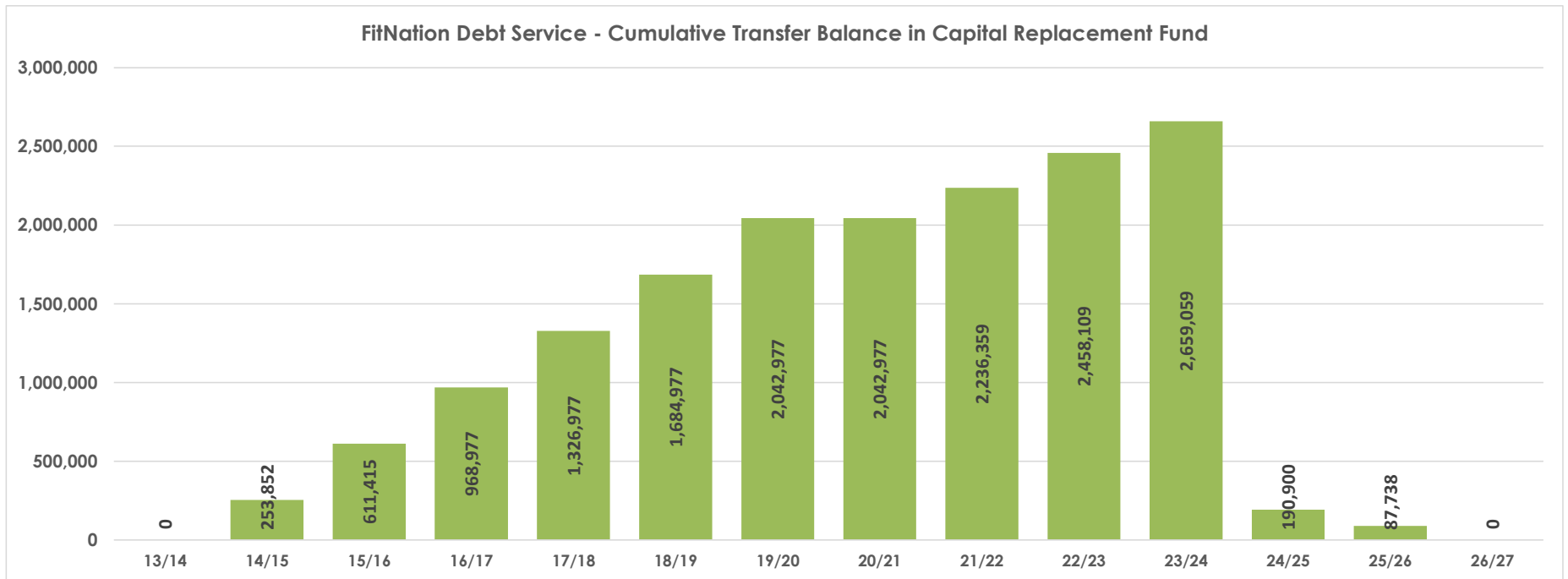
## GURNEE PARK DISTRICT FY 2024/2025 BUDGET 10 YEAR REVENUE SPLIT



**APPENDIX G**



# APPENDIX H



## Appendix I

### Gurnee Park District 2024/2025 Detail Line Item Budget Annual Operating Budget

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 10 - Corporate</b>					
<b>Administration</b>					
<b>Revenue</b>					
<b>Taxes</b>					
10-10-100-4101	Real Estate Taxes	\$ 2,551,984	\$ 2,521,854	\$ 30,130	1%
10-10-100-4102	Replacement Tax	\$ 112,500	\$ 129,679	\$ (17,179)	-13%
<b>Total Taxes</b>		<b>\$ 2,664,484</b>	<b>\$ 2,651,532</b>	<b>\$ 12,951</b>	<b>0%</b>
<b>Interest</b>					
10-10-100-4201	Interest on Investments	\$ 49,950	\$ 69,662	\$ (19,712)	-28%
<b>Total Interest</b>		<b>\$ 49,950</b>	<b>\$ 69,662</b>	<b>\$ (19,712)</b>	<b>-28%</b>
<b>Miscellaneous</b>					
10-10-100-4322	Misc Income	\$ 6,000	\$ 6,000	\$ -	0%
10-10-100-4343	Reimb - Tree Dedications	\$ 3,500	\$ 4,660	\$ (1,160)	-25%
10-10-100-4344	Reimb - Gurnee Garden Club	\$ 100	\$ 575	\$ (475)	-83%
<b>Total Miscellaneous</b>		<b>\$ 9,600</b>	<b>\$ 11,235</b>	<b>\$ (1,635)</b>	<b>-15%</b>
<b>Fund Transfer</b>					
10-10-100-4400	Fund Transfer	\$ (50,000)	\$ (345,000)	\$ 295,000	n/a
<b>Total Fund Transfer</b>		<b>\$ (50,000)</b>	<b>\$ (345,000)</b>	<b>\$ 295,000</b>	<b>n/a</b>
<b>Total Revenue - Fund 10 Administration</b>		<b>\$ 2,674,034</b>	<b>\$ 2,387,429</b>	<b>\$ 286,604</b>	<b>12%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
10-10-100-5101	Administrative	\$ 526,280	\$ 524,350	\$ 1,930	0%
10-10-100-5102	Clerical	\$ 130,390	\$ 82,277	\$ 48,113	58%
10-10-100-5199	Unemployment	\$ 9,000	\$ 2,984	\$ 6,017	202%
<b>Total Salaries &amp; Wages</b>		<b>\$ 665,670</b>	<b>\$ 609,610</b>	<b>\$ 56,060</b>	<b>9%</b>
<b>Contractual Services</b>					
10-10-100-5201	Legal Services	\$ 12,000	\$ 4,243	\$ 7,758	183%
10-10-100-5202	Professional Services	\$ 54,000	\$ 164,158	\$ (110,158)	-67%
10-10-100-5203	Police Services	\$ 15,410	\$ 8,401	\$ 7,009	n/a
10-10-100-5205	Legal Publication	\$ 3,200	\$ 1,500	\$ 1,700	113%
10-10-100-5210	Computer Software	\$ 119,350	\$ 180,560	\$ (61,210)	-34%

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
10-10-100-5211	Office Equipment Maintenance	\$ 1,000	\$ -	\$ 1,000	#DIV/0!
10-10-100-5232	Equipment Lease	\$ 15,000	\$ 15,000	\$ -	0%
<b>Total Contractual Services</b>		<b>\$ 219,960</b>	<b>\$ 373,862</b>	<b>\$ (153,902)</b>	<b>-41%</b>
<b>Health Insurance</b>					
10-10-100-5300	Health Insurance	\$ 155,537	\$ 142,889	\$ 12,648	9%
<b>Total Health Insurance</b>		<b>\$ 155,537</b>	<b>\$ 142,889</b>	<b>\$ 12,648</b>	<b>9%</b>
<b>Utilities</b>					
10-10-100-5405	Telephone	\$ 23,000	\$ 22,238	\$ 762	3%
<b>Total Utilities</b>		<b>\$ 23,000</b>	<b>\$ 22,238</b>	<b>\$ 762</b>	<b>3%</b>
<b>Materials &amp; Supplies</b>					
10-10-100-5501	Office Expenses	\$ 11,200	\$ 8,235	\$ 2,965	36%
10-10-100-5502	Postage	\$ 4,500	\$ 4,361	\$ 139	3%
<b>Total Materials &amp; Supplies</b>		<b>\$ 15,700</b>	<b>\$ 12,597</b>	<b>\$ 3,103</b>	<b>25%</b>
<b>Other Expenses</b>					
10-10-100-5900	Misc Expense	\$ 1,000	\$ 500	\$ 500	100%
10-10-100-5902	Bank Charges	\$ 2,400	\$ 2,340	\$ 60	3%
10-10-100-5903	Training/Recruitment	\$ 35,450	\$ 36,500	\$ (1,050)	-3%
10-10-100-5905	Staff/Volunteer Recognition	\$ 23,300	\$ 14,828	\$ 8,472	57%
10-10-100-5906	Car Allowance	\$ 5,000	\$ 5,000	\$ -	0%
10-10-100-5907	Tuition Reimbursement	\$ 2,500	\$ -	\$ 2,500	n/a
10-10-100-5908	Dues & Subscriptions	\$ 14,000	\$ 15,000	\$ (1,000)	-7%
10-10-100-5913	Marketing	\$ 13,837	\$ 9,000	\$ 4,837	54%
10-10-100-5914	Public Relations	\$ 2,850	\$ 1,500	\$ 1,350	90%
10-10-100-5915	Dedications/Ceremonies	\$ 3,000	\$ 1,000	\$ 2,000	200%
10-10-100-5980	Community Youth Task Force	\$ 2,500	\$ -	\$ 2,500	n/a
<b>Total Other Expenses</b>		<b>\$ 105,837</b>	<b>\$ 85,668</b>	<b>\$ 20,169</b>	<b>24%</b>
<b>Equipment</b>					
10-10-100-6301	New Equipment	\$ 31,500	\$ 42,500	\$ (11,000)	-26%
<b>Total Equipment</b>		<b>\$ 31,500</b>	<b>\$ 42,500</b>	<b>\$ (11,000)</b>	<b>-26%</b>
<b>Total Expenses - Fund 10 Administration</b>		<b>\$ 1,217,204</b>	<b>\$ 1,289,364</b>	<b>\$ (72,160)</b>	<b>-6%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Parks Management</b>					
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
10-20-100-5101	Administration	\$ 186,610	\$ 152,236	\$ 34,374	23%
10-20-100-5111	Maintenance FT	\$ 485,260	\$ 449,571	\$ 35,689	8%
10-20-100-5112	Maintenance PT	\$ 75,522	\$ 60,286	\$ 15,236	25%
10-20-100-5113	Custodian	\$ 107,000	\$ 100,897	\$ 6,103	6%
10-20-100-5114	Parks Team OT	\$ 32,000	\$ 28,997	\$ 3,003	10%
<b>Total Salaries &amp; Wages</b>		<b>\$ 886,392</b>	<b>\$ 791,987</b>	<b>\$ 94,405</b>	<b>12%</b>
<b>Contractual Services</b>					
10-20-100-5230	Building Maintenance Services	\$ 20,500	\$ 19,800	\$ 700	4%
10-20-100-5231	Equipment Maintenance Services	\$ 7,500	\$ 7,200	\$ 300	4%
10-20-100-5232	Equipment Lease	\$ 10,500	\$ 10,000	\$ 500	5%
10-20-100-5234	Grounds Maintenance Services	\$ 6,700	\$ 6,500	\$ 200	3%
10-20-100-5238	Tree Removal	\$ 21,000	\$ 21,000	\$ -	0%
<b>Total Contractual Services</b>		<b>\$ 66,200</b>	<b>\$ 64,500</b>	<b>\$ 1,700</b>	<b>3%</b>
<b>Health Insurance</b>					
10-20-100-5300	Health Insurance	\$ 204,579	\$ 189,456	\$ 15,123	8%
<b>Total Health Insurance</b>		<b>\$ 204,579</b>	<b>\$ 189,456</b>	<b>\$ 15,123</b>	<b>8%</b>
<b>Utilities</b>					
10-20-100-5401	Electricity	\$ 19,500	\$ 20,910	\$ (1,410)	-7%
10-20-100-5402	Gas	\$ 8,000	\$ 7,668	\$ 332	4%
10-20-100-5403	Water	\$ 8,750	\$ 7,898	\$ 852	11%
10-20-100-5404	Sanitary	\$ 2,100	\$ 2,382	\$ (282)	-12%
10-20-100-5405	Telephone	\$ 9,500	\$ 8,989	\$ 511	6%
<b>Total Utilities</b>		<b>\$ 47,850</b>	<b>\$ 47,846</b>	<b>\$ 4</b>	<b>0%</b>
<b>Materials &amp; Supplies</b>					
10-20-100-5501	Office Expenses	\$ 5,150	\$ 5,000	\$ 150	3%
10-20-100-5530	Building Maintenance Supplies	\$ 24,432	\$ 23,720	\$ 712	3%
10-20-100-5531	Tools/Hardware	\$ 21,187	\$ 20,570	\$ 617	3%
10-20-100-5532	Equipment Maintenance Supplies	\$ 27,583	\$ 26,780	\$ 803	3%
10-20-100-5533	Grounds Maintenance Supplies	\$ 68,052	\$ 66,070	\$ 1,982	3%
10-20-100-5537	Tree Dedication Supplies	\$ 5,305	\$ 5,150	\$ 155	3%
10-20-100-5538	Gurnee Garden Club Materials	\$ 100	\$ 100	\$ -	0%
10-20-100-5539	Gas & Oil	\$ 36,500	\$ 28,120	\$ 8,380	30%
10-20-100-5541	Uniforms	\$ 8,000	\$ 7,725	\$ 275	4%
<b>Total Materials &amp; Supplies</b>		<b>\$ 196,309</b>	<b>\$ 183,235</b>	<b>\$ 13,074</b>	<b>7%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Other Expenses</b>					
10-20-100-5903	Training/Recruitment	\$ 10,000	\$ 13,198	\$ (3,198)	-24%
10-20-100-5907	Tuition Reimbursement	\$ 1,000	\$ -	\$ 1,000	0%
10-20-100-5908	Dues & Subscriptions	\$ 1,500	\$ 1,500	\$ -	0%
10-20-100-5920	Risk Management	\$ 70,000	\$ 70,000	\$ -	0%
<b>Total Other Expenses</b>		<b>\$ 82,500</b>	<b>\$ 84,698</b>	<b>\$ (2,198)</b>	<b>-3%</b>
<b>Equipment</b>					
10-20-100-6301	New Equipment	\$ 23,000	\$ 22,953	\$ 47	0%
<b>Total Equipment</b>		<b>\$ 23,000</b>	<b>\$ 22,953</b>	<b>\$ 47</b>	<b>0%</b>
<b>Total Expenses - Fund 10 Park Management</b>		<b>\$ 1,506,829</b>	<b>\$ 1,384,674</b>	<b>\$ 122,155</b>	<b>9%</b>
<b>Total Fund 10 Revenue</b>		<b>\$ 2,674,034</b>	<b>\$ 2,387,429</b>	<b>\$ 286,604</b>	<b>12%</b>
<b>Total Fund 10 Expenses</b>		<b>\$ 2,724,034</b>	<b>\$ 2,674,038</b>	<b>\$ 49,995</b>	<b>2%</b>
<b>Fund 10 Net</b>		<b>\$ (50,000)</b>	<b>\$ (286,609)</b>	<b>\$ 236,608</b>	<b>-83%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 717,733</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 667,733</b>			
	<b>Fund Target</b>	<b>\$ 667,383</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 350</b>			



Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 15 - Site &amp; Construction</b>					
<b>Revenue</b>					
15-10-100-4201	Interest on Investments	\$ 12,278	\$ 10,216	\$ 2,062	20%
15-10-100-4301	Developer Donations	\$ -	\$ 282,705	\$ (282,705)	-100%
<b>Total Fund 15 Revenue</b>		<b>\$ 12,278</b>	<b>\$ 292,921</b>	<b>\$ (280,643)</b>	<b>-96%</b>
<b>Expenses</b>					
15-10-100-5201	Legal Services	\$ 1,000	\$ 1,000	\$ -	0%
15-10-100-5202	Professional Services	\$ 25,000	\$ -	\$ 25,000	n/a
15-10-100-6402	Building Improvements	\$ -	\$ 109,322	\$ (109,322)	-100%
<b>Total Fund 15 Expenses</b>		<b>\$ 26,000</b>	<b>\$ 110,322</b>	<b>\$ (84,322)</b>	<b>-76%</b>
<b>Fund 15 Net</b>		<b>\$ (13,722)</b>	<b>\$ 182,599</b>	<b>\$ (196,321)</b>	<b>-108%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 306,945</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 293,223</b>			
	<b>Fund Target</b>	<b>\$ -</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 293,223</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 16 - Site &amp; Construction (Bonds)</b>					
16-10-100-4201	Interest on Investments	\$ 2,900	\$ 4,082	\$ (1,182)	-29%
16-10-100-4362	Bond Proceeds	\$ 730,395	\$ 1,011,680	\$ (281,285)	-28%
<b>Total Fund 16 Revenue</b>		<b>\$ 733,295</b>	<b>\$ 1,015,762</b>	<b>\$ (282,467)</b>	<b>-28%</b>
<b>Expenses</b>					
<b>Contractual Services</b>					
16-10-100-5202	Professional Services	\$ 123,250	\$ 16,500	\$ 106,750	647%
<b>Total Contractual Services</b>		<b>\$ 123,250</b>	<b>\$ 16,500</b>	<b>\$ 106,750</b>	<b>647%</b>
<b>Equipment</b>					
16-10-100-6301	New Equipment	\$ 20,000	\$ 20,000	\$ -	0%
16-10-100-6302	New Equipment - Vehicle	\$ 185,000	\$ 232,851	\$ (47,851)	-21%
<b>Total Equipment</b>		<b>\$ 205,000</b>	<b>\$ 252,851</b>	<b>\$ (47,851)</b>	<b>-19%</b>
<b>Improvements</b>					
16-10-100-6401	Park Improvements	\$ 63,000	\$ 356,821	\$ (293,821)	-82%
16-10-100-6402	Building Improvements	\$ -	\$ -	\$ -	n/a
<b>Total Improvements</b>		<b>\$ 63,000</b>	<b>\$ 356,821</b>	<b>\$ (293,821)</b>	<b>-82%</b>
<b>Debt Service</b>					
16-10-100-6601	Principal	\$ 420,000	\$ 410,000	\$ 10,000	2%
16-10-100-6602	Interest	\$ 14,550	\$ 28,800	\$ (14,250)	-49%
<b>Total Debt Service</b>		<b>\$ 434,550</b>	<b>\$ 438,800</b>	<b>\$ (4,250)</b>	<b>-1%</b>
<b>Total Fund 16 Expenses</b>		<b>\$ 825,800</b>	<b>\$ 1,064,972</b>	<b>\$ (239,172)</b>	<b>-22%</b>
<b>Fund 16 Net</b>		<b>\$ (92,505)</b>	<b>\$ (49,210)</b>	<b>\$ (43,295)</b>	<b>88%</b>
<b>4/30/24 Projected Fund Balance</b>		<b>\$ 95,474</b>			
<b>4/30/25 Budgeted Fund Balance</b>		<b>\$ 2,969</b>			
<b>Fund Target</b>		<b>\$ -</b>			
<b>Excess/(Deficit) Amount</b>		<b>\$ 2,969</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 17 - Capital Replacement/Development</b>					
<b>Revenue</b>					
17-10-100-4201	Interest on Investments	\$ 270,000	\$ 338,116	\$ (68,116)	-20%
17-10-100-4400	Fund Transfer	\$ 107,000	\$ 675,000	\$ (568,000)	-84%
17-10-100-4485	Fund Transfer for future HCPAC capital needs	\$ -	\$ -	\$ -	n/a
17-10-100-4498	Fund Transfer for future FN capital needs	\$ 300,000	\$ 250,000	\$ 50,000	20%
17-10-100-4499	Fund transfer for future debt payments	\$ 190,900	\$ 200,950	\$ (10,050)	-5%
<b>Total Fund 17 Revenue</b>		<b>\$ 867,900</b>	<b>\$ 1,464,066</b>	<b>\$ (596,166)</b>	<b>-41%</b>
<b>Expenses</b>					
<b>Improvements</b>					
17-10-100-6401	Park Improvements	\$ 458,500	\$ 84,945	\$ 373,555	440%
17-10-100-6402	Building Improvements	\$ 675,000	\$ 326,248	\$ 348,752	107%
17-10-100-6465	FitNation Capital Items	\$ 924,000	\$ 265,200	\$ 658,800	248%
17-10-100-6485	HCPAC Capital Items	\$ 112,000	\$ 33,947	\$ 78,053	230%
17-10-100-6601	Principal	\$ 2,659,060	\$ -	\$ 2,659,060	n/a
<b>Total Improvements</b>		<b>\$ 4,828,560</b>	<b>\$ 710,340</b>	<b>\$ 4,118,220</b>	<b>580%</b>
<b>Total Fund 17 Expenses</b>		<b>\$ 5,484,560</b>	<b>\$ 740,210</b>	<b>\$ 4,744,350</b>	<b>641%</b>
<b>Fund 17 Net</b>		<b>\$ (4,616,660)</b>	<b>\$ 723,856</b>	<b>\$ (5,340,516)</b>	<b>-738%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 7,142,409</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 2,525,749</b>			
	<b>Fund Target</b>	<b>\$ -</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 2,525,749</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 20 - Recreation</b>					
<b>Administration</b>					
<b>Revenue</b>					
<b>Taxes</b>					
20-10-100-4101	Real Estate Taxes	\$ 1,555,271	\$ 1,519,260	\$ 36,011	2%
20-10-100-4102	Replacement Tax	\$ 37,500	\$ 43,226	\$ (5,726)	-13%
<b>Total Taxes</b>		<b>\$ 1,592,771</b>	<b>\$ 1,562,487</b>	<b>\$ 30,285</b>	<b>2%</b>
<b>Interest</b>					
20-10-100-4201	Interest on Investments	\$ 149,000	\$ 196,263	\$ (47,263)	-24%
<b>Total Interest</b>		<b>\$ 149,000</b>	<b>\$ 196,263</b>	<b>\$ (47,263)</b>	<b>-24%</b>
<b>Misc Income</b>					
20-10-100-4321	Misc Contributions	\$ 28,000	\$ 28,169	\$ (169)	-1%
20-10-100-4322	Misc Income	\$ 2,400	\$ 3,307	\$ (907)	-27%
20-10-100-4323	Donations - Scholarships	\$ -	\$ 500	\$ (500)	n/a
<b>Total Misc Income</b>		<b>\$ 30,400</b>	<b>\$ 31,976</b>	<b>\$ (1,576)</b>	<b>-5%</b>
<b>Fund Transfer</b>					
20-10-100-4400	Fund Transfer	\$ (57,000)	\$ (330,000)	\$ 273,000	-83%
<b>Total Fund Transfer</b>		<b>\$ (57,000)</b>	<b>\$ (330,000)</b>	<b>\$ 273,000</b>	<b>-83%</b>
<b>Total Revenue - Fund 20 Administration</b>		<b>\$ 1,715,171</b>	<b>\$ 1,460,725</b>	<b>\$ 254,447</b>	<b>17%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
20-10-100-5101	Administrative	\$ 599,590	\$ 601,319	\$ (1,729)	0%
20-10-100-5102	Clerical	\$ 80,390	\$ 59,014	\$ 21,376	36%
20-10-100-5103	Clerical PT	\$ 80,190	\$ 76,707	\$ 3,483	5%
<b>Total Salaries &amp; Wages</b>		<b>\$ 760,170</b>	<b>\$ 737,040</b>	<b>\$ 23,130</b>	<b>3%</b>
<b>Contractual</b>					
20-10-100-5201	Legal Services	\$ 2,400	\$ 750	\$ 1,650	220%
20-10-100-5202	Professional Services	\$ 36,300	\$ 113,538	\$ (77,238)	-68%
20-10-100-5203	Police Services	\$ 15,410	\$ 8,401	\$ 7,009	83%
20-10-100-5208	Brochures	\$ 28,000	\$ 34,640	\$ (6,640)	-19%
20-10-100-5210	Computer Software	\$ 122,450	\$ 33,655	\$ 88,795	264%
20-10-100-5211	Office Equipment Maintenance	\$ 1,500	\$ 1,000	\$ 500	50%
20-10-100-5232	Equipment Lease	\$ 15,000	\$ 15,000	\$ -	0%
<b>Total Contractual</b>		<b>\$ 221,060</b>	<b>\$ 206,984</b>	<b>\$ 14,076</b>	<b>7%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Health Insurance</b>					
20-10-100-5300	Health Insurance	\$ 223,553	\$ 151,504	\$ 72,049	48%
<b>Total Health Insurance</b>		<b>\$ 223,553</b>	<b>\$ 151,504</b>	<b>\$ 72,049</b>	<b>48%</b>
<b>Utilities</b>					
20-10-100-5405	Telephone	\$ 44,500	\$ 42,816	\$ 1,684	4%
<b>Total Utilities</b>		<b>\$ 44,500</b>	<b>\$ 42,816</b>	<b>\$ 1,684</b>	<b>4%</b>
<b>Materials &amp; Supplies</b>					
20-10-100-5501	Office Expenses	\$ 9,300	\$ 7,546	\$ 1,754	23%
20-10-100-5502	Postage	\$ 16,000	\$ 15,000	\$ 1,000	7%
20-10-100-5520	Recreation Supplies	\$ 4,750	\$ 5,352	\$ (602)	-11%
<b>Total Materials &amp; Supplies</b>		<b>\$ 30,050</b>	<b>\$ 27,898</b>	<b>\$ 2,152</b>	<b>8%</b>
<b>Other Expenses</b>					
20-10-100-5900	Misc Expense	\$ 1,500	\$ 1,000	\$ 500	50%
20-10-100-5902	Bank Charges	\$ 2,400	\$ 2,340	\$ 60	3%
20-10-100-5903	Training/Recruitment	\$ 34,000	\$ 14,500	\$ 19,500	134%
20-10-100-5905	Staff/Volunteer Recognition	\$ 23,300	\$ 13,000	\$ 10,300	79%
20-10-100-5906	Car Allowance	\$ 4,000	\$ 6,000	\$ (2,000)	-33%
20-10-100-5907	Tuition Reimbursement	\$ 2,000	\$ -	\$ 2,000	n/a
20-10-100-5908	Dues & Subscriptions	\$ 4,500	\$ 4,500	\$ -	0%
20-10-100-5909	Gift Certificates	\$ 2,000	\$ 1,000	\$ 1,000	100%
20-10-100-5911	Scholarships	\$ 40,000	\$ 31,000	\$ 9,000	29%
<b>Total Other Expenses</b>		<b>\$ 113,700</b>	<b>\$ 73,340</b>	<b>\$ 40,360</b>	<b>55%</b>
<b>Equipment</b>					
20-10-100-6301	New Equipment	\$ 15,840	\$ 18,467	\$ (2,627)	-14%
<b>Total Equipment</b>		<b>\$ 15,840</b>	<b>\$ 18,467</b>	<b>\$ (2,627)</b>	<b>-14%</b>
<b>Total Expenses - Fund 20 Administration</b>		<b>\$ 1,408,873</b>	<b>\$ 1,258,049</b>	<b>\$ 150,823</b>	<b>12%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Parks Management</b>					
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
20-20-100-5101	Administration	\$ 145,630	\$ 111,011	\$ 34,619	31%
20-20-100-5111	Maintenance FT	\$ 485,260	\$ 449,571	\$ 35,689	8%
20-20-100-5112	Maintenance PT	\$ 75,522	\$ 60,286	\$ 15,236	25%
20-20-100-5113	Custodian	\$ 107,000	\$ 100,897	\$ 6,103	6%
20-20-100-5114	Parks Team OT	\$ 32,000	\$ 28,997	\$ 3,003	10%
<b>Total Salaries &amp; Wages</b>		<b>\$ 845,412</b>	<b>\$ 750,762</b>	<b>\$ 94,650</b>	<b>13%</b>
<b>Contractual Services</b>					
20-20-100-5230	Building Maintenance Services	\$ 46,500	\$ 44,900	\$ 1,600	4%
20-20-100-5231	Equipment Maintenance Services	\$ 6,500	\$ 6,300	\$ 200	3%
20-20-100-5232	Equipment Lease	\$ 13,000	\$ 12,600	\$ 400	3%
20-20-100-5234	Grounds Maintenance Services	\$ 7,800	\$ 7,550	\$ 250	3%
20-20-100-5238	Tree Removal	\$ 10,000	\$ 10,000	\$ -	n/a
<b>Total Contractual Services</b>		<b>\$ 83,800</b>	<b>\$ 81,350</b>	<b>\$ 2,450</b>	<b>3%</b>
<b>Health Insurance</b>					
20-20-100-5300	Health Insurance	\$ 225,248	\$ 171,717	\$ 53,531	31%
<b>Total Health Insurance</b>		<b>\$ 225,248</b>	<b>\$ 171,717</b>	<b>\$ 53,531</b>	<b>31%</b>
<b>Utilities</b>					
20-20-100-5401	Electricity	\$ 56,500	\$ 59,857	\$ (3,357)	-6%
20-20-100-5402	Gas	\$ 15,500	\$ 18,251	\$ (2,751)	-15%
20-20-100-5403	Water	\$ 5,300	\$ 6,802	\$ (1,502)	-22%
20-20-100-5405	Telephone	\$ 9,000	\$ 8,087	\$ 913	11%
<b>Total Utilities</b>		<b>\$ 86,300</b>	<b>\$ 92,996</b>	<b>\$ (6,696)</b>	<b>-7%</b>
<b>Materials &amp; Supplies</b>					
20-20-100-5530	Building Maintenance Supplies	\$ 55,500	\$ 53,600	\$ 1,900	4%
20-20-100-5532	Equipment Maintenance Supplies	\$ 16,500	\$ 16,000	\$ 500	3%
20-20-100-5533	Grounds Maintenance Supplies	\$ 64,000	\$ 61,800	\$ 2,200	4%
20-20-100-5539	Gas & Oil	\$ 15,500	\$ 14,800	\$ 700	5%
<b>Total Materials &amp; Supplies</b>		<b>\$ 151,500</b>	<b>\$ 146,200</b>	<b>\$ 5,300</b>	<b>4%</b>
<b>Equipment</b>					
20-20-100-6301	New Equipment	\$ 28,000	\$ 21,793	\$ 6,207	28%
<b>Total Equipment</b>		<b>\$ 28,000</b>	<b>\$ 21,793</b>	<b>\$ 6,207</b>	<b>28%</b>
<b>Total Expenses - Fund 20 Park Management</b>		<b>\$ 1,420,260</b>	<b>\$ 1,264,818</b>	<b>\$ 155,442</b>	<b>12%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>General Recreation</b>					
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
20-25-100-5130	Recreation Supervisors	\$ 395,470	\$ 370,822	\$ 24,648	7%
20-25-100-5131	Program Coordinator	\$ 125,121	\$ 90,094	\$ 35,027	39%
<b>Total Salaries &amp; Wages</b>		<b>\$ 520,591</b>	<b>\$ 460,916</b>	<b>\$ 59,675</b>	<b>13%</b>
<b>Other Expenses</b>					
20-25-100-5901	Bank Card Fees	\$ 84,000	\$ 93,485	\$ (9,485)	-10%
20-25-100-5903	Training/Recruitment	\$ 9,500	\$ 5,000	\$ 4,500	90%
20-25-100-5913	Marketing	\$ 26,356	\$ 9,500	\$ 16,856	177%
<b>Total Other Expenses</b>		<b>\$ 119,856</b>	<b>\$ 107,985</b>	<b>\$ 11,871</b>	<b>11%</b>
<b>Equipment</b>					
20-25-100-6301	New Equipment	\$ 24,700	\$ 28,119	\$ (3,419)	-12%
<b>Total Equipment</b>		<b>\$ 24,700</b>	<b>\$ 28,119</b>	<b>\$ (3,419)</b>	<b>-12%</b>
<b>Total Expenses - Fund 20 General Recreation</b>		<b>\$ 665,147</b>	<b>\$ 597,020</b>	<b>\$ 68,127</b>	<b>11%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-30 Athletics</b>					
<b>301 - Youth Basketball 3rd - 8th</b>					
<b>20-30-301-4990</b>	<b>In House Program Revenue</b>	<b>\$ 43,200</b>	<b>\$ 39,241</b>	<b>\$ 3,959</b>	<b>10%</b>
20-30-301-5190	Program Salaries & Wages	\$ 5,612	\$ 3,383	\$ 2,229	66%
20-30-301-5290	In House Programs Contractual	\$ 9,034	\$ 8,162	\$ 872	11%
20-30-301-5590	In House Program Supplies	\$ 5,560	\$ 5,066	\$ 494	10%
<b>Total Expenses</b>		<b>\$ 20,206</b>	<b>\$ 16,611</b>	<b>\$ 3,595</b>	<b>22%</b>
<b>Total 301 Net</b>		<b>\$ 22,994</b>	<b>\$ 22,630</b>	<b>\$ 364</b>	<b>2%</b>
<b>302 - Youth Basketball 1st - 2nd</b>					
<b>20-30-302-4990</b>	<b>In House Program Revenue</b>	<b>\$ 9,720</b>	<b>\$ 9,266</b>	<b>\$ 454</b>	<b>5%</b>
20-30-302-5190	Program Salaries & Wages	\$ 720	\$ 110	\$ 610	555%
20-30-302-5590	In House Program Supplies	\$ 923	\$ 759	\$ 164	22%
<b>Total 302 Expenses</b>		<b>\$ 1,643</b>	<b>\$ 869</b>	<b>\$ 774</b>	<b>89%</b>
<b>Total 302 Net</b>		<b>\$ 8,077</b>	<b>\$ 8,397</b>	<b>\$ (320)</b>	<b>-4%</b>
<b>303 - Youth Soccer K-8th</b>					
<b>20-30-303-4990</b>	<b>In House Program Revenue</b>	<b>\$ 90,480</b>	<b>\$ 89,928</b>	<b>\$ 552</b>	<b>1%</b>
20-30-303-5190	Program Salaries & Wages	\$ 7,266	\$ 4,985	\$ 2,281	46%
20-30-303-5590	In House Program Supplies	\$ 8,122	\$ 8,341	\$ (219)	-3%
<b>Total 303 Expenses</b>		<b>\$ 15,388</b>	<b>\$ 13,326</b>	<b>\$ 2,062</b>	<b>15%</b>
<b>Total 303 Net</b>		<b>\$ 75,092</b>	<b>\$ 76,601</b>	<b>\$ (1,509)</b>	<b>-2%</b>
<b>304 - Tball/Meshball</b>					
<b>20-30-304-4990</b>	<b>In House Program Revenue</b>	<b>\$ 24,440</b>	<b>\$ 23,660</b>	<b>\$ 780</b>	<b>3%</b>
20-30-304-5190	Program Salaries & Wages	\$ 780	\$ -	\$ 780	n/a
20-30-304-5590	In House Program Supplies	\$ 6,305	\$ 4,734	\$ 1,571	33%
<b>Total 304 Expenses</b>		<b>\$ 7,085</b>	<b>\$ 4,734</b>	<b>\$ 2,351</b>	<b>50%</b>
<b>Total 304 Net</b>		<b>\$ 17,355</b>	<b>\$ 18,926</b>	<b>\$ (1,571)</b>	<b>-8%</b>
<b>305 - Toddler Hoopers</b>					
<b>20-30-305-4990</b>	<b>In House Program Revenue</b>	<b>\$ 960</b>	<b>\$ -</b>	<b>\$ 960</b>	<b>n/a</b>
20-30-305-5190	Program Salaries & Wages	\$ 480	\$ -	\$ 480	n/a
20-30-305-5590	In House Program Supplies	\$ 195	\$ -	\$ 195	n/a
<b>Total 305 Expenses</b>		<b>\$ 675</b>	<b>\$ -</b>	<b>\$ 675</b>	<b>n/a</b>
<b>Total 305 Net</b>		<b>\$ 285</b>	<b>\$ -</b>	<b>\$ 285</b>	<b>n/a</b>



Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>306 - Toddler Open Gym</b>					
20-30-306-4501	Daily Entrance Fee	\$ 1,950	\$ 647	\$ 1,303	201%
20-30-306-5590	In House Program Supplies	\$ 300	\$ 100	\$ 200	200%
<b>Total 306 Net</b>		<b>\$ 1,650</b>	<b>\$ 547</b>	<b>\$ 1,103</b>	<b>201%</b>
<b>310 - Hot Shotz Sports</b>					
20-30-310-4991	Contractual Program Revenue	\$ 36,226	\$ 39,129	\$ (2,903)	-7%
20-30-310-5291	Contractual Programs	\$ 24,699	\$ 26,607	\$ (1,908)	-7%
<b>Total 310 Net</b>		<b>\$ 11,527</b>	<b>\$ 12,521</b>	<b>\$ (994)</b>	<b>-8%</b>
<b>311 - 5 Star Sports</b>					
20-30-311-4991	Contractual Program Revenue	\$ 46,134	\$ 36,007	\$ 10,127	28%
20-30-311-5291	Contractual Programs	\$ 31,371	\$ 24,485	\$ 6,886	28%
<b>Total 311 Net</b>		<b>\$ 14,763</b>	<b>\$ 11,522</b>	<b>\$ 3,241</b>	<b>28%</b>
<b>312 - Youth Tennis</b>					
20-30-312-4991	Contractual Program Revenue	\$ 35,940	\$ 28,231	\$ 7,709	27%
20-30-312-5291	Contractual Programs	\$ 26,955	\$ 21,173	\$ 5,782	27%
<b>Total 312 Net</b>		<b>\$ 8,985</b>	<b>\$ 7,058</b>	<b>\$ 1,927</b>	<b>n/a</b>
<b>313 - Volleyball Professionals</b>					
20-30-313-4991	Contractual Program Revenue	\$ 22,275	\$ 30,056	\$ (7,781)	-26%
20-30-313-5291	Contractual Programs	\$ 15,147	\$ 20,438	\$ (5,291)	-26%
<b>Total 313 Net</b>		<b>\$ 7,128</b>	<b>\$ 9,618</b>	<b>\$ (2,490)</b>	<b>-26%</b>
<b>314 - Rink Side</b>					
20-30-314-4991	Contractual Program Revenue	\$ 5,135	\$ 5,410	\$ (275)	-5%
20-30-314-5291	Contractual Programs	\$ 3,851	\$ 4,058	\$ (206)	-5%
<b>Total 314 Net</b>		<b>\$ 1,284</b>	<b>\$ 1,353</b>	<b>\$ (69)</b>	<b>-5%</b>
<b>322 - Archery</b>					
20-30-322-4991	Contractual Program Revenue	\$ 8,400	\$ 1,750	\$ 6,651	380%
20-30-322-5291	Contractual Programs	\$ 5,712	\$ 1,190	\$ 4,522	380%
<b>Total 322 Net</b>		<b>\$ 2,688</b>	<b>\$ 560</b>	<b>\$ 2,128</b>	<b>380%</b>
<b>326 - Hunt Club Open Gym</b>					
20-30-326-4501	Daily Entrance Fee	\$ 6,375	\$ 4,995	\$ 1,380	28%
20-30-326-5190	Program Salaries & Wages	\$ 1,530	\$ 1,078	\$ 452	42%
20-30-326-5590	In House Program Supplies	\$ 625	\$ 425	\$ 200	47%
<b>Total 326 Expenses</b>		<b>\$ 2,155</b>	<b>\$ 1,503</b>	<b>\$ 652</b>	<b>43%</b>
<b>Total 326 Net</b>		<b>\$ 4,220</b>	<b>\$ 3,492</b>	<b>\$ 728</b>	<b>21%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>332 - Men's Softball</b>					
<b>20-30-332-4990</b>	<b>In House Program Revenue</b>	<b>\$ 4,080</b>	<b>\$ 3,300</b>	<b>\$ 780</b>	<b>24%</b>
20-30-332-5190	Program Salaries & Wages	\$ 608	\$ 540	\$ 68	13%
20-30-332-5290	In House Programs Contractual	\$ 1,600	\$ 1,292	\$ 308	24%
20-30-332-5590	In House Program Supplies	\$ 593	\$ 345	\$ 248	72%
20-30-332-5990	In House Programs Other Expenses	\$ -	\$ -	\$ -	n/a
<b>Total 332 Expenses</b>		<b>\$ 2,801</b>	<b>\$ 2,177</b>	<b>\$ 624</b>	<b>29%</b>
<b>Total 332 Net</b>		<b>\$ 1,280</b>	<b>\$ 1,123</b>	<b>\$ 157</b>	<b>14%</b>
<b>334 - HS Intramurals</b>					
<b>20-30-334-4990</b>	<b>In House Program Revenue</b>	<b>\$ 6,028</b>	<b>\$ 4,788</b>	<b>\$ 1,240</b>	<b>26%</b>
20-30-334-5190	Program Salaries & Wages	\$ 1,080	\$ -	\$ 1,080	n/a
20-30-334-5290	In House Programs Contractual	\$ 3,440	\$ 3,425	\$ 15	0%
20-30-334-5590	In House Program Supplies	\$ 334	\$ 163	\$ 171	105%
<b>Total 334 Expenses</b>		<b>\$ 4,854</b>	<b>\$ 3,588</b>	<b>\$ 1,266</b>	<b>35%</b>
<b>Total 334 Net</b>		<b>\$ 1,174</b>	<b>\$ 1,200</b>	<b>\$ (26)</b>	<b>-2%</b>
<b>338 - Gymnastics</b>					
20-30-338-4991	Contractual Program Revenue	\$ 9,088	\$ 8,692	\$ 396	5%
20-30-338-5291	Contractual Programs	\$ 6,816	\$ 6,615	\$ 201	3%
<b>Total 338 Net</b>		<b>\$ 2,272</b>	<b>\$ 2,077</b>	<b>\$ 195</b>	<b>9%</b>
<b>340 - Pickleball</b>					
<b>20-30-340-4990</b>	<b>In House Program Revenue</b>	<b>\$ 25,136</b>	<b>\$ 22,142</b>	<b>\$ 2,994</b>	<b>14%</b>
20-30-340-5190	Pickleball Salaries & Wages	\$ 12,100	\$ 8,976	\$ 3,124	35%
20-30-340-5290	In House Programs Contractual	\$ -	\$ -	\$ -	n/a
20-30-340-5590	In House Program Supplies	\$ 2,056	\$ 850	\$ 1,206	n/a
<b>Total 340 Expenses</b>		<b>\$ 14,156</b>	<b>\$ 9,826</b>	<b>\$ 4,330</b>	<b>44%</b>
<b>Total 340 Net</b>		<b>\$ 10,980</b>	<b>\$ 12,316</b>	<b>\$ (1,336)</b>	<b>-11%</b>
<b>341 - Karate</b>					
20-30-341-4991	Contractual Program Revenue	\$ 72,939	\$ 71,340	\$ 1,599	2%
20-30-341-5291	Contractual Programs	\$ 49,599	\$ 48,511	\$ 1,087	2%
<b>Total 341 Net</b>		<b>\$ 23,340</b>	<b>\$ 22,829</b>	<b>\$ 512</b>	<b>2%</b>
<b>342 - Tae Kwon Do</b>					
20-30-342-4991	Contractual Program Revenue	\$ 6,672	\$ 4,970	\$ 1,702	34%
20-30-342-5291	Contractual Programs	\$ 5,004	\$ 3,728	\$ 1,276	34%

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Total 342 Net</b>		<b>\$ 1,668</b>	<b>\$ 1,243</b>	<b>\$ 425</b>	<b>34%</b>
<b>Total 20-30 Revenue</b>		<b>\$ 455,178</b>	<b>\$ 423,551</b>	<b>\$ 31,627</b>	<b>7%</b>
<b>Total 20-30 Expenses</b>		<b>\$ 238,416</b>	<b>\$ 209,539</b>	<b>\$ 28,877</b>	<b>14%</b>
<b>Total 20-30 Net</b>		<b>\$ 216,762</b>	<b>\$ 214,012</b>	<b>\$ 2,749</b>	<b>1%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-35 General Youth Rec</b>					
<b>350 - General Youth Contractual</b>					
20-35-350-4991	Contractual Program Revenue	\$ 44,614	\$ 52,219	\$ (7,605)	-15%
20-35-350-5291	Contractual Programs	\$ 31,230	\$ 36,553	\$ (5,324)	-15%
<b>Total 350 Net</b>		<b>\$ 13,384</b>	<b>\$ 15,666</b>	<b>\$ (2,282)</b>	<b>-15%</b>
<b>355 - Parents' Night Out</b>					
<b>20-35-355-4990</b>	<b>In House Program Revenue</b>	<b>\$ 11,232</b>	<b>\$ 10,767</b>	<b>\$ 465</b>	<b>4%</b>
20-35-355-5190	Program Salaries & Wages	\$ 3,552	\$ 3,339	\$ 213	6%
20-35-355-5590	In House Program Supplies	\$ 2,000	\$ 2,000	\$ -	0%
<b>Total 355 Expenses</b>		<b>\$ 5,552</b>	<b>\$ 5,339</b>	<b>\$ 213</b>	<b>4%</b>
<b>Total 355 Net</b>		<b>\$ 5,680</b>	<b>\$ 5,428</b>	<b>\$ 252</b>	<b>5%</b>
<b>372 - Youth Musical Theater</b>					
<b>20-35-372-4990</b>	<b>In House Program Revenue</b>	<b>\$ 11,840</b>	<b>\$ 4,927</b>	<b>\$ 6,913</b>	<b>140%</b>
20-35-372-5190	Program Salaries & Wages	\$ 4,452	\$ 709	\$ 3,743	528%
20-35-372-5590	In House Program Supplies	\$ 2,268	\$ 419	\$ 1,849	441%
<b>Total 371 Expenses</b>		<b>\$ 6,721</b>	<b>\$ 1,128</b>	<b>\$ 5,592</b>	<b>496%</b>
<b>Total 371 Net</b>		<b>\$ 5,119</b>	<b>\$ 3,798</b>	<b>\$ 1,321</b>	<b>35%</b>
<b>373 - Studio Dance</b>					
<b>20-35-373-4990</b>	<b>In House Program Revenue</b>	<b>\$ 299,784</b>	<b>\$ 188,976</b>	<b>\$ 110,808</b>	<b>59%</b>
20-35-373-5190	Program Salaries & Wages	\$ 89,907	\$ 61,366	\$ 28,541	47%
20-35-373-5290	In House Programs Contractual	\$ 4,900	\$ 2,160	\$ 2,740	127%
20-35-373-5590	In House Program Supplies	\$ 71,861	\$ 38,654	\$ 33,207	86%
<b>Total 373 Expenses</b>		<b>\$ 166,668</b>	<b>\$ 102,180</b>	<b>\$ 64,488</b>	<b>63%</b>
<b>Total 373 Net</b>		<b>\$ 133,117</b>	<b>\$ 86,796</b>	<b>\$ 46,321</b>	<b>53%</b>
<b>Total 20-35 Revenue</b>		<b>\$ 367,470</b>	<b>\$ 256,888</b>	<b>\$ 110,582</b>	<b>43%</b>
<b>Total 20-35 Expenses</b>		<b>\$ 210,170</b>	<b>\$ 145,201</b>	<b>\$ 64,969</b>	<b>45%</b>
<b>Total 20-35 Net</b>		<b>\$ 157,300</b>	<b>\$ 111,688</b>	<b>\$ 45,612</b>	<b>41%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-40 CARE</b>					
<b>General Expenses</b>					
20-40-100-5300	Health Insurance	\$ 35,578	\$ 32,519	\$ 3,060	9%
<b>Total General Expenses</b>		<b>\$ 35,578</b>	<b>\$ 32,519</b>	<b>\$ 3,060</b>	<b>9%</b>
<b>District #56</b>					
<b>20-40-400-4990</b>	<b>In House Program Revenue</b>	<b>\$ 214,407</b>	<b>\$ 195,391</b>	<b>\$ 19,016</b>	<b>10%</b>
20-40-400-5190	Program Salaries & Wages	\$ 107,280	\$ 109,843	\$ (2,563)	-2%
20-40-400-5590	In House Program Supplies	\$ 10,050	\$ 5,800	\$ 4,250	73%
<b>Total #56 Expenses</b>		<b>\$ 117,330</b>	<b>\$ 115,643</b>	<b>\$ 1,687</b>	<b>1%</b>
<b>Total #56 Net</b>		<b>\$ 97,077</b>	<b>\$ 79,748</b>	<b>\$ 17,329</b>	<b>22%</b>
<b>District #50</b>					
<b>20-40-401-4990</b>	<b>In House Program Revenue</b>	<b>\$ 458,811</b>	<b>\$ 423,280</b>	<b>\$ 35,531</b>	<b>8%</b>
20-40-401-5190	Program Salaries & Wages	\$ 156,560	\$ 156,081	\$ 479	0%
20-40-401-5590	In House Program Supplies	\$ 13,300	\$ 8,400	\$ 4,900	58%
<b>Total #50 Expenses</b>		<b>\$ 169,860</b>	<b>\$ 164,481</b>	<b>\$ 5,379</b>	<b>3%</b>
<b>Total #50 Net</b>		<b>\$ 288,951</b>	<b>\$ 258,799</b>	<b>\$ 30,152</b>	<b>12%</b>
<b>Preschool CARE</b>					
<b>20-40-402-4990</b>	<b>In House Program Revenue</b>	<b>\$ 74,664</b>	<b>\$ 96,672</b>	<b>\$ (22,008)</b>	<b>-23%</b>
20-40-402-5190	Program Salaries & Wages	\$ 23,940	\$ 28,087	\$ (4,147)	-15%
20-40-402-5590	In House Program Supplies	\$ 200	\$ 200	\$ -	0%
<b>Total HC KCARE Expenses</b>		<b>\$ 24,140</b>	<b>\$ 28,287</b>	<b>\$ (4,147)</b>	<b>-15%</b>
<b>Total HC KCARE Net</b>		<b>\$ 50,524</b>	<b>\$ 68,385</b>	<b>\$ (17,861)</b>	<b>-26%</b>
<b>Days Off</b>					
<b>20-40-410-4990</b>	<b>In House Program Revenue</b>	<b>\$ 47,285</b>	<b>\$ 35,453</b>	<b>\$ 11,832</b>	<b>33%</b>
20-40-410-5190	Program Salaries & Wages	\$ 24,219	\$ 18,285	\$ 5,934	32%
20-40-410-5290	In House Programs Contractual	\$ -	\$ -	\$ -	n/a
20-40-410-5590	In House Program Supplies	\$ 1,500	\$ 250	\$ 1,250	500%
<b>Total Days Off Expenses</b>		<b>\$ 25,719</b>	<b>\$ 18,535</b>	<b>\$ 7,184</b>	<b>39%</b>
<b>Total Days Off Net</b>		<b>\$ 21,566</b>	<b>\$ 16,918</b>	<b>\$ 4,648</b>	<b>27%</b>
<b>Total 20-40 Revenue</b>		<b>\$ 795,167</b>	<b>\$ 750,796</b>	<b>\$ 44,371</b>	<b>6%</b>
<b>Total 20-40 Expenses</b>		<b>\$ 372,627</b>	<b>\$ 359,465</b>	<b>\$ 13,162</b>	<b>4%</b>
<b>Total 20-40 Net</b>		<b>\$ 422,540</b>	<b>\$ 391,331</b>	<b>\$ 31,208</b>	<b>8%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-45 Preschool</b>					
<b>450 - Viking Park</b>					
<b>20-45-450-4990</b>	<b>In House Program Revenue</b>	<b>\$ 161,355</b>	<b>\$ 94,689</b>	<b>\$ 66,666</b>	<b>70%</b>
20-45-450-5190	Program Salaries & Wages	\$ 84,018	\$ 40,267	\$ 43,751	109%
20-45-450-5290	In House Programs Contractual	\$ 344	\$ 175	\$ 169	97%
20-45-450-5590	In House Program Supplies	\$ 3,350	\$ 1,750	\$ 1,600	91%
<b>Total Viking Park Expenses</b>		<b>\$ 87,712</b>	<b>\$ 42,192</b>	<b>\$ 45,520</b>	<b>108%</b>
<b>Total Viking Park Net</b>		<b>\$ 73,643</b>	<b>\$ 52,497</b>	<b>\$ 21,146</b>	<b>40%</b>
<b>451 - Hunt Club</b>					
<b>20-45-451-4990</b>	<b>In House Program Revenue</b>	<b>\$ 410,739</b>	<b>\$ 387,925</b>	<b>\$ 22,814</b>	<b>6%</b>
20-45-451-5190	Program Salaries & Wages	\$ 162,018	\$ 171,247	\$ (9,229)	-5%
20-45-451-5290	In House Programs Contractual	\$ 4,052	\$ 1,339	\$ 2,713	203%
20-45-451-5590	In House Program Supplies	\$ 8,400	\$ 8,400	\$ -	0%
<b>Total Hunt Club Expenses</b>		<b>\$ 174,470</b>	<b>\$ 180,986</b>	<b>\$ (6,516)</b>	<b>-4%</b>
<b>Total Hunt Club Net</b>		<b>\$ 236,269</b>	<b>\$ 206,939</b>	<b>\$ 29,330</b>	<b>14%</b>
<b>Early Childhood Programs</b>					
<b>20-45-460-4990</b>	<b>In House Program Revenue</b>	<b>\$ 4,380</b>	<b>\$ 1,887</b>	<b>\$ 2,493</b>	<b>132%</b>
20-45-460-5190	Program Salaries & Wages	\$ 1,284	\$ -	\$ 1,284	n/a
20-45-460-5590	In House Program Supplies	\$ 100	\$ -	\$ 100	n/a
<b>Total 460 Expenses</b>		<b>\$ 1,384</b>	<b>\$ -</b>	<b>\$ 1,384</b>	<b>n/a</b>
<b>Total 460 Net</b>		<b>\$ 2,996</b>	<b>\$ 1,887</b>	<b>\$ 1,109</b>	<b>n/a</b>
<b>Total 20-45 Revenue</b>		<b>\$ 576,474</b>	<b>\$ 484,501</b>	<b>\$ 91,973</b>	<b>19%</b>
<b>Total 20-45 Expenses</b>		<b>\$ 263,566</b>	<b>\$ 223,178</b>	<b>\$ 40,388</b>	<b>18%</b>
<b>Total 20-45 Net</b>		<b>\$ 312,908</b>	<b>\$ 261,323</b>	<b>\$ 51,585</b>	<b>20%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-50 Day Camp</b>					
<b>501 Day Camp</b>					
<b>20-50-501-4990</b>	<b>In House Program Revenue</b>	<b>\$ 621,317</b>	<b>\$ 626,847</b>	<b>\$ (5,531)</b>	<b>-1%</b>
20-50-501-5190	Program Salaries & Wages	\$ 345,649	\$ 306,997	\$ 38,652	13%
20-50-501-5290	In House Programs Contractual	\$ 76,000	\$ 87,449	\$ (11,449)	-13%
20-50-501-5590	In House Program Supplies	\$ 26,025	\$ 24,025	\$ 2,000	8%
<b>Total 501 Expenses</b>		<b>\$ 447,674</b>	<b>\$ 418,470</b>	<b>\$ 29,203</b>	<b>7%</b>
<b>Total 501 Net</b>		<b>\$ 173,643</b>	<b>\$ 208,377</b>	<b>\$ (34,734)</b>	<b>-17%</b>
<b>502 - Half Day Camp</b>					
<b>20-50-502-4990</b>	<b>In House Program Revenue</b>	<b>\$ 35,207</b>	<b>\$ 32,572</b>	<b>\$ 2,635</b>	<b>8%</b>
20-50-502-5190	Program Salaries & Wages	\$ 12,695	\$ 10,837	\$ 1,858	17%
20-50-502-5590	In House Program Supplies	\$ 1,350	\$ 1,150	\$ 200	17%
<b>Total 502 Expenses</b>		<b>\$ 14,045</b>	<b>\$ 11,987</b>	<b>\$ 2,058</b>	<b>17%</b>
<b>Total 502 Net</b>		<b>\$ 21,162</b>	<b>\$ 20,585</b>	<b>\$ 577</b>	<b>3%</b>
<b>503 - Teen Camp</b>					
<b>20-50-503-4990</b>	<b>In House Program Revenue</b>	<b>\$ 232,797</b>	<b>\$ 219,110</b>	<b>\$ 13,687</b>	<b>6%</b>
20-50-503-5190	Program Salaries & Wages	\$ 55,260	\$ 50,548	\$ 4,712	9%
20-50-503-5290	In House Programs Contractual	\$ 20,000	\$ 18,000	\$ 2,000	11%
20-50-503-5590	In House Program Supplies	\$ 6,300	\$ 3,725	\$ 2,575	69%
<b>Total 503 Expenses</b>		<b>\$ 81,560</b>	<b>\$ 72,273</b>	<b>\$ 9,287</b>	<b>13%</b>
<b>Total 503 Net</b>		<b>\$ 151,237</b>	<b>\$ 146,837</b>	<b>\$ 4,400</b>	<b>3%</b>
<b>506 - Early Childhood Camps</b>					
<b>20-50-506-4990</b>	<b>In House Program Revenue</b>	<b>\$ 46,372</b>	<b>\$ 45,932</b>	<b>\$ 440</b>	<b>1%</b>
20-50-506-5190	Program Salaries & Wages	\$ 21,744	\$ 19,655	\$ 2,089	11%
20-50-506-5590	In House Program Supplies	\$ 1,600	\$ 1,600	\$ -	0%
<b>Total 506 Expenses</b>		<b>\$ 23,344</b>	<b>\$ 21,255</b>	<b>\$ 2,089</b>	<b>10%</b>
<b>Total 506 Net</b>		<b>\$ 23,028</b>	<b>\$ 24,677</b>	<b>\$ (1,649)</b>	<b>-7%</b>
<b>507 - Mini Camps</b>					
<b>20-50-507-4990</b>	<b>In House Program Revenue</b>	<b>\$ 4,691</b>	<b>\$ 3,599</b>	<b>\$ 1,092</b>	<b>30%</b>
<b>20-50-507-5190</b>	<b>Program Salaries &amp; Wages</b>	<b>\$ 2,391</b>	<b>\$ 1,334</b>	<b>\$ 1,057</b>	<b>79%</b>
<b>Total 507 Net</b>		<b>\$ 2,300</b>	<b>\$ 2,265</b>	<b>\$ 35</b>	<b>2%</b>
<b>508 - Step Into Sports Camp</b>					

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-50-508-4990</b>	<b>In House Program Revenue</b>	<b>\$ 122,910</b>	<b>\$ 102,676</b>	<b>\$ 20,234</b>	<b>20%</b>
20-50-508-5190	Program Salaries & Wages	\$ 34,740	\$ 31,675	\$ 3,065	10%
20-50-508-5290	In House Programs Contractual	\$ 4,000	\$ 3,500	\$ 500	14%
20-50-508-5590	In House Program Supplies	\$ 2,500	\$ 2,200	\$ 300	14%
<b>Total 508 Expenses</b>		<b>\$ 41,240</b>	<b>\$ 37,375</b>	<b>\$ 3,865</b>	<b>10%</b>
<b>Total 508 Net</b>		<b>\$ 81,670</b>	<b>\$ 65,301</b>	<b>\$ 16,369</b>	<b>25%</b>
<b>509 - Sports Camp</b>					
<b>20-50-509-4990</b>	<b>In House Program Revenue</b>	<b>\$ 121,009</b>	<b>\$ 82,326</b>	<b>\$ 38,683</b>	<b>47%</b>
20-50-509-5190	Program Salaries & Wages	\$ 32,400	\$ 28,380	\$ 4,020	14%
20-50-509-5290	In House Programs Contractual	\$ 5,500	\$ 5,250	\$ 250	5%
20-50-509-5590	In House Program Supplies	\$ 3,000	\$ 3,000	\$ -	0%
<b>Total 509 Expenses</b>		<b>\$ 40,900</b>	<b>\$ 36,630</b>	<b>\$ 4,270</b>	<b>12%</b>
<b>Total 509 Net</b>		<b>\$ 80,109</b>	<b>\$ 45,696</b>	<b>\$ 34,413</b>	<b>75%</b>
<b>Total 20-50 Revenue</b>		<b>\$ 1,184,301</b>	<b>\$ 1,113,062</b>	<b>\$ 71,239</b>	<b>6%</b>
<b>Total 20-50 Expenses</b>		<b>\$ 651,153</b>	<b>\$ 599,325</b>	<b>\$ 51,829</b>	<b>9%</b>
<b>Total 20-50 Net</b>		<b>\$ 533,148</b>	<b>\$ 513,738</b>	<b>\$ 19,411</b>	<b>4%</b>



Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-55 Adult Recreation</b>					
<b>20-55-100-4350</b>	<b>Sponsorship</b>	<b>\$ 2,000</b>	<b>\$ 1,500</b>	<b>\$ 500</b>	<b>33%</b>
<b>551 - Adult Dance</b>					
20-55-551-4990	In House Program Revenue	\$ 14,067	\$ 12,473	\$ 1,594	13%
20-55-551-5190	Program Salaries & Wages	\$ 4,560	\$ 3,721	\$ 839	23%
<b>Total 551 Net</b>		<b>\$ 9,507</b>	<b>\$ 8,752</b>	<b>\$ 755</b>	<b>9%</b>
<b>552 - Adult Painting</b>					
<b>20-55-552-4990</b>	<b>In House Program Revenue</b>	<b>\$ 3,600</b>	<b>\$ 2,002</b>	<b>\$ 1,598</b>	<b>80%</b>
20-55-552-5190	Program Salaries & Wages	\$ 3,180	\$ 1,632	\$ 1,548	95%
20-55-552-5590	In House Program Supplies	\$ -	\$ 165	\$ (165)	-100%
<b>Total 552 Expenses</b>		<b>\$ 3,180</b>	<b>\$ 1,797</b>	<b>\$ 1,383</b>	<b>77%</b>
<b>Total 552 Net</b>		<b>\$ 420</b>	<b>\$ 205</b>	<b>\$ 214</b>	<b>104%</b>
<b>554 - Pre-registration Fitness</b>					
<b>20-55-554-4990</b>	<b>In House Program Revenue</b>	<b>\$ 5,568</b>	<b>\$ 3,566</b>	<b>\$ 2,003</b>	<b>56%</b>
20-55-554-5190	Program Salaries & Wages	\$ 4,650	\$ 3,066	\$ 1,584	52%
20-55-554-5590	In House Program Supplies	\$ 50	\$ -	\$ 50	n/a
<b>Total 554 Expenses</b>		<b>\$ 4,700</b>	<b>\$ 3,066</b>	<b>\$ 1,634</b>	<b>53%</b>
<b>Total 554 Net</b>		<b>\$ 868</b>	<b>\$ 499</b>	<b>\$ 369</b>	<b>74%</b>
<b>570 - Senior Mixer</b>					
<b>20-55-570-4990</b>	<b>In House Program Revenue</b>	<b>\$ 8,500</b>	<b>\$ 6,800</b>	<b>\$ 1,700</b>	<b>25%</b>
20-55-570-5290	In House Programs Contractual	\$ 13,750	\$ 11,025	\$ 2,725	25%
20-55-570-5590	In House Program Supplies	\$ 3,275	\$ 2,665	\$ 610	23%
<b>Total 570 Expenses</b>		<b>\$ 17,025</b>	<b>\$ 13,690</b>	<b>\$ 3,335</b>	<b>24%</b>
<b>Total 570 Net</b>		<b>\$ (8,525)</b>	<b>\$ (6,890)</b>	<b>\$ (1,635)</b>	<b>24%</b>
<b>Total 20-55 Revenue</b>		<b>\$ 33,735</b>	<b>\$ 26,341</b>	<b>\$ 7,394</b>	<b>28%</b>
<b>Total 20-55 Expenses</b>		<b>\$ 29,465</b>	<b>\$ 22,275</b>	<b>\$ 7,191</b>	<b>32%</b>
<b>Total 20-55 Net</b>		<b>\$ 4,270</b>	<b>\$ 4,066</b>	<b>\$ 204</b>	<b>5%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fitness Operations</b>					
<b>Revenue</b>					
<b>Interest</b>					
20-65-100-4201	Interest on Investments	\$ 1,000	\$ 1,003	\$ (3)	0%
<b>Total Interest</b>		<b>\$ 1,000</b>	<b>\$ 1,003</b>	<b>\$ (3)</b>	<b>0%</b>
<b>Miscellaneous</b>					
20-65-100-4322	Misc Income	\$ 4,380	\$ 4,626	\$ (246)	-5%
20-65-100-4355	Hotel Referral	\$ 5,880	\$ 3,430	\$ 2,450	71%
20-65-100-4356	Tenant Lease Payments	\$ 71,625	\$ 70,125	\$ 1,500	2%
20-65-100-4357	Swim Program Building Usage	\$ 48,000	\$ 48,000	\$ -	0%
<b>Total Miscellaneous</b>		<b>\$ 129,885</b>	<b>\$ 126,181</b>	<b>\$ 3,704</b>	<b>3%</b>
<b>Daily Fees and Rentals</b>					
20-65-100-4561	Fitness Area	\$ 87,300	\$ 94,607	\$ (7,307)	-8%
20-65-100-4563	Childcare Drop In	\$ 840	\$ 740	\$ 100	14%
20-65-100-4565	Personal Trainer	\$ 32,000	\$ 28,814	\$ 3,186	11%
20-65-100-4567	Group Fitness	\$ 480	\$ 400	\$ 80	20%
20-65-100-4568	Open Swim Daily Fee	\$ 240	\$ 336	\$ (96)	-29%
<b>Total Daily Fees and Rentals</b>		<b>\$ 120,860</b>	<b>\$ 124,897</b>	<b>\$ (4,037)</b>	<b>-3%</b>
<b>Membership</b>					
20-65-100-4661	Membership	\$ 2,902,096	\$ 2,699,900	\$ 202,197	7%
<b>Total Membership</b>		<b>\$ 2,902,096</b>	<b>\$ 2,699,900</b>	<b>\$ 202,197</b>	<b>7%</b>
<b>Total Revenue</b>		<b>\$ 3,153,841</b>	<b>\$ 2,951,981</b>	<b>\$ 201,861</b>	<b>7%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
20-65-100-5102	Administration	\$ 61,900	\$ 65,501	\$ (3,601)	-5%
20-65-100-5103	Front Desk - HC	\$ 8,949	\$ 13,615	\$ (4,666)	-34%
20-65-100-5113	Custodian - HC	\$ 25,921	\$ 23,806	\$ 2,114	9%
20-65-100-5130	Recreation Supervisors	\$ 158,286	\$ 130,677	\$ 27,609	21%
20-65-100-5138	Personal Trainer	\$ 31,200	\$ 26,671	\$ 4,529	17%
20-65-100-5139	Fitness Instructor	\$ 107,770	\$ 102,115	\$ 5,655	6%
20-65-100-5160	Front Desk - FitNation	\$ 174,673	\$ 145,447	\$ 29,226	20%
20-65-100-5161	Maintenance - FitNation	\$ 47,291	\$ 45,549	\$ 1,741	4%
20-65-100-5162	Custodian - FitNation	\$ 136,426	\$ 131,857	\$ 4,569	3%

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
20-65-100-5163	Childcare Staff - FitNation	\$ 72,415	\$ 67,365	\$ 5,050	7%
20-65-100-5164	Attendant - FitNation	\$ 128,290	\$ 111,225	\$ 17,065	15%
<b>Total Salaries &amp; Wages</b>		<b>\$ 953,120</b>	<b>\$ 863,828</b>	<b>\$ 89,293</b>	<b>10%</b>
<b>Professional Services</b>					
20-65-100-5202	Professional Services	\$ 3,000	\$ 2,121	\$ 879	41%
20-65-100-5210	Computer Software	\$ 3,675	\$ 3,500	\$ 175	5%
20-65-100-5235	Repairs & Maintenance - HC	\$ 6,200	\$ 4,643	\$ 1,557	34%
20-65-100-5260	Building Maintenance Services - FitNation	\$ 79,400	\$ 73,516	\$ 5,884	8%
20-65-100-5261	Equipment Maintenance Services - FitNation	\$ 16,500	\$ 18,647	\$ (2,147)	-12%
<b>Total Professional Services</b>		<b>\$ 108,775</b>	<b>\$ 102,427</b>	<b>\$ 6,348</b>	<b>6%</b>
<b>Health Insurance</b>					
20-65-100-5300	Health Insurance	\$ 74,010	\$ 60,104	\$ 13,906	23%
<b>Total Health Insurance</b>		<b>\$ 74,010</b>	<b>\$ 60,104</b>	<b>\$ 13,906</b>	<b>23%</b>
<b>Utilities</b>					
20-65-100-5405	Telephone - HC	\$ 4,200	\$ 3,828	\$ 372	10%
20-65-100-5461	Electric - FitNation	\$ 126,600	\$ 120,268	\$ 6,332	5%
20-65-100-5462	Gas - FitNation	\$ 43,000	\$ 40,463	\$ 2,537	6%
20-65-100-5463	Water - FitNation	\$ 22,560	\$ 21,706	\$ 854	4%
20-65-100-5464	Sanitary - FitNation	\$ 11,300	\$ 11,395	\$ (95)	-1%
20-65-100-5465	Internet/Cable/Phone - FitNation	\$ 26,800	\$ 25,883	\$ 917	4%
20-65-100-5490	Utilities - Elec ,Gas, Water	\$ 7,500	\$ 7,948	\$ (448)	-6%
<b>Total Utilities</b>		<b>\$ 241,960</b>	<b>\$ 231,491</b>	<b>\$ 10,469</b>	<b>5%</b>
<b>Material &amp; Supplies</b>					
20-65-100-5520	Program Supplies	\$ 3,600	\$ 2,319	\$ 1,281	55%
20-65-100-5532	Equipment Maintenance Supplies - HC	\$ 1,500	\$ 1,208	\$ 292	24%
20-65-100-5536	Custodial Supplies - HC	\$ 4,200	\$ 4,134	\$ 66	2%
20-65-100-5540	Pool Chemicals	\$ 8,400	\$ 7,021	\$ 1,379	20%
20-65-100-5541	Uniforms	\$ 1,800	\$ 1,880	\$ (80)	-4%
20-65-100-5560	Towels - HC	\$ 4,200	\$ 3,930	\$ 270	7%
20-65-100-5561	Towels - FitNation	\$ 24,000	\$ 22,530	\$ 1,470	7%
20-65-100-5562	Office Expenses - FitNation	\$ 2,400	\$ 1,982	\$ 418	21%
20-65-100-5563	Childcare Supplies - FitNation	\$ 2,000	\$ 1,681	\$ 319	19%
20-65-100-5564	Building Maintenance Supplies - FitNation	\$ 60,000	\$ 60,575	\$ (575)	-1%
20-65-100-5565	Equipment Maintenance Supplies - FitNation	\$ 7,600	\$ 8,190	\$ (590)	-7%
20-65-100-5566	Custodial Supplies - FitNation	\$ 88,200	\$ 87,447	\$ 753	1%
20-65-100-5567	Misc Supplies - FitNation	\$ 1,100	\$ 912	\$ 188	21%

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
20-65-100-5570	Season Pass Cards	\$ 1,600	\$ 993	\$ 607	61%
<b>Total Materials &amp; Supplies</b>		<b>\$ 210,600</b>	<b>\$ 204,801</b>	<b>\$ 5,799</b>	<b>3%</b>
<b>Other Expenses</b>					
20-65-100-5901	Bank Card Fees	\$ 75,692	\$ 69,247	\$ 6,445	9%
20-65-100-5908	Dues & Subscriptions	\$ 7,440	\$ 7,353	\$ 87	1%
20-65-100-5911	Scholarships	\$ 5,000	\$ -	\$ 5,000	n/a
20-65-100-5913	Marketing	\$ 55,500	\$ 46,729	\$ 8,771	19%
20-65-100-5919	Real Estate Taxes	\$ 6,500	\$ 6,103	\$ 397	6%
20-65-100-5950	IMRF	\$ 33,800	\$ 41,376	\$ (7,576)	-18%
20-65-100-5955	Social Security Tax	\$ 73,006	\$ 73,083	\$ (77)	0%
<b>Total Other Expenses</b>		<b>\$ 256,938</b>	<b>\$ 243,892</b>	<b>\$ 13,047</b>	<b>5%</b>
<b>Capital Improvements</b>					
20-65-100-6301	New Equipment - HC	\$ 51,000	\$ 51,000	\$ 0	0%
20-65-100-6361	New Equipment - FitNation	\$ 102,000	\$ 89,000	\$ 13,000	15%
20-65-100-6399	Fund Transfer for future capital needs	\$ 300,000	\$ 250,000	\$ 50,000	20%
<b>Total Equipment</b>		<b>\$ 453,000</b>	<b>\$ 390,000</b>	<b>\$ 63,000</b>	<b>16%</b>
<b>Debt Service</b>					
20-65-100-6601	Principal	\$ 245,000	\$ 230,000	\$ 15,000	7%
20-65-100-6602	Interest	\$ 419,538	\$ 424,488	\$ (4,950)	-1%
20-65-100-6699	Fund transfer for future debt payments	\$ 190,900	\$ 200,950	\$ (10,050)	-5%
<b>Total Debt Service</b>		<b>\$ 855,438</b>	<b>\$ 855,438</b>	<b>\$ -</b>	<b>0%</b>
<b>Total 20-65 Revenue</b>		<b>\$ 3,153,841</b>	<b>\$ 2,951,981</b>	<b>\$ 201,861</b>	<b>7%</b>
<b>Total 20-65 Expenses</b>		<b>\$ 3,153,841</b>	<b>\$ 2,951,981</b>	<b>\$ 201,861</b>	<b>7%</b>
<b>Total 20-65 Net</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>n/a</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-70 Rentals</b>					
<b>Revenue</b>					
20-70-700-4701	Viking Park	\$ 45,625	\$ 41,110	\$ 4,515	11%
20-70-701-4701	Hunt Club	\$ 2,800	\$ 2,920	\$ (120)	-4%
20-70-702-4701	Park Shelters	\$ 4,560	\$ 6,300	\$ (1,740)	-28%
20-70-703-4701	Field Rentals	\$ 6,000	\$ 8,830	\$ (2,830)	-32%
<b>Total Revenue</b>		<b>\$ 58,985</b>	<b>\$ 59,160</b>	<b>\$ (175)</b>	<b>0%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
20-70-100-5103	Rental Coordinator	\$ 46,800	\$ 45,752	\$ 1,048	2%
20-70-700-5143	Attendant - VP	\$ 6,188	\$ 10,852	\$ (4,664)	-43%
<b>Total Salaries &amp; Wages</b>		<b>\$ 52,988</b>	<b>\$ 56,604</b>	<b>\$ (3,616)</b>	<b>-6%</b>
<b>Materials &amp; Supplies</b>					
20-70-100-5520	Recreation Supplies	\$ 2,000	\$ 2,000	\$ -	0%
<b>Total Materials &amp; Supplies</b>		<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>n/a</b>
<b>Total Expenses</b>		<b>\$ 54,988</b>	<b>\$ 58,604</b>	<b>\$ (3,616)</b>	<b>-6%</b>
<b>Total 20-70 Net</b>		<b>\$ 3,997</b>	<b>\$ 556</b>	<b>\$ 3,441</b>	<b>619%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-75 Special Events</b>					
20-75-100-4350	Sponsorship	\$ 38,750	\$ 38,750	\$ -	0%
<b>750 - Breakfast w/ Santa</b>					
20-75-750-4990	In House Program Revenue	\$ 4,050	\$ 3,996	\$ 54	1%
20-75-750-5290	In House Programs Contractual	\$ 550	\$ 525	\$ 25	5%
20-75-750-5590	In House Program Supplies	\$ 2,552	\$ 2,400	\$ 152	6%
<b>Total 750 Expenses</b>		<b>\$ 3,102</b>	<b>\$ 2,925</b>	<b>\$ 177</b>	<b>6%</b>
<b>Total 750 Net</b>		<b>\$ 948</b>	<b>\$ 1,071</b>	<b>\$ (123)</b>	<b>-11%</b>
<b>751 - Bunny Bash</b>					
20-75-751-4990	In House Program Revenue	\$ 5,220	\$ 2,585	\$ 2,635	102%
20-75-751-5190	Program Salaries & Wages	\$ 169	\$ -	\$ 169	#DIV/0!
20-75-751-5590	In House Program Supplies	\$ 3,000	\$ 2,121	\$ 879	41%
<b>Total 751 Expenses</b>		<b>\$ 3,169</b>	<b>\$ 2,121</b>	<b>\$ 1,048</b>	<b>49%</b>
<b>Total 751 Net</b>		<b>\$ 2,051</b>	<b>\$ 464</b>	<b>\$ 1,587</b>	<b>342%</b>
<b>752 - Fall Fest</b>					
20-75-752-4990	In House Program Revenue	\$ 9,376	\$ 4,589	\$ 4,787	104%
20-75-752-5590	In House Program Supplies	\$ 8,428	\$ 1,923	\$ 6,504	338%
<b>Total 752 Net</b>		<b>\$ 949</b>	<b>\$ 2,666</b>	<b>\$ (1,717)</b>	<b>-64%</b>
<b>754 - Polar Express</b>					
20-75-754-4990	In House Program Revenue	\$ 13,500	\$ 9,725	\$ 3,775	39%
20-75-754-5290	Contractual	\$ 1,200	\$ 900	\$ 300	33%
20-75-754-5590	In House Program Supplies	\$ 7,106	\$ 2,148	\$ 4,957	231%
<b>Total 754 Expenses</b>		<b>\$ 8,306</b>	<b>\$ 3,048</b>	<b>\$ 5,257</b>	<b>172%</b>
<b>Total 754 Net</b>		<b>\$ 5,194</b>	<b>\$ 6,677</b>	<b>\$ (1,482)</b>	<b>-22%</b>
<b>755 - Family Events</b>					
20-75-755-4990	In House Program Revenue	\$ 10,870	\$ 2,925	\$ 7,945	272%
20-75-755-5190	Program Salaries & Wages	\$ 360	\$ -	\$ 360	n/a
20-75-755-5590	In House Program Supplies	\$ 7,970	\$ 2,521	\$ 5,449	216%
<b>Total 755 Expenses</b>		<b>\$ 8,330</b>	<b>\$ 2,521</b>	<b>\$ 5,809</b>	<b>230%</b>
<b>Total 755 Net</b>		<b>\$ 2,540</b>	<b>\$ 404</b>	<b>\$ 2,136</b>	<b>529%</b>
<b>756 - Bonfire &amp; Brews</b>					
20-75-756-4990	In House Program Revenue	\$ 13,000	\$ -	\$ 13,000	n/a

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
20-75-756-5190	Program Salaries & Wages	\$ 6,400	\$ -	\$ 6,400	n/a
20-75-756-5590	In House Program Supplies	\$ 4,290	\$ -	\$ 4,290	n/a
<b>Total 756 Expenses</b>		<b>\$ 10,690</b>	<b>\$ -</b>	<b>\$ 10,690</b>	<b>n/a</b>
<b>Total 756 Net</b>		<b>\$ 2,310</b>	<b>\$ -</b>	<b>\$ 2,310</b>	<b>n/a</b>
<b>759 - General Special Events</b>					
20-75-759-4990	In House Program Revenue	\$ -	\$ 149	\$ (149)	-100%
20-75-759-5190	Program Salaries & Wages	\$ 4,163	\$ -	\$ 4,163	n/a
20-75-759-5290	Contractual	\$ 300	\$ 250	\$ 50	20%
20-75-759-5590	In House Program Supplies	\$ 14,375	\$ 8,717	\$ 5,658	65%
<b>Total 759 Expenses</b>		<b>\$ 18,838</b>	<b>\$ 8,967</b>	<b>\$ 9,871</b>	<b>110%</b>
<b>Total 759 Net</b>		<b>\$ (18,838)</b>	<b>\$ (8,818)</b>	<b>\$ (10,020)</b>	<b>114%</b>
<b>760 - Summer Concerts</b>					
20-75-760-5290	In House Programs Contractual	\$ 29,900	\$ 20,498	\$ 9,402	46%
20-75-760-5590	In House Program Supplies	\$ 500	\$ 27	\$ 473	1738%
<b>Total 760 Expenses</b>		<b>\$ 30,400</b>	<b>\$ 20,525</b>	<b>\$ 9,875</b>	<b>48%</b>
<b>Total 760 Net</b>		<b>\$ (30,400)</b>	<b>\$ (20,525)</b>	<b>\$ (9,875)</b>	<b>48%</b>
<b>761 - Frosty Fest</b>					
20-75-761-5290	In House Programs Contractual	\$ 10,200	\$ -	\$ 10,200	n/a
20-75-761-5590	In House Program Supplies	\$ 1,300	\$ 10,929	\$ (9,629)	-88%
<b>Total 760 Expenses</b>		<b>\$ 11,500</b>	<b>\$ 10,929</b>	<b>\$ 571</b>	<b>5%</b>
<b>Total 760 Net</b>		<b>\$ (11,500)</b>	<b>\$ (10,929)</b>	<b>\$ (571)</b>	<b>5%</b>
<b>Total 20-75 Revenue</b>		<b>\$ 94,766</b>	<b>\$ 62,719</b>	<b>\$ 32,047</b>	<b>51%</b>
<b>Total 20-75 Expenses</b>		<b>\$ 102,761</b>	<b>\$ 52,959</b>	<b>\$ 49,802</b>	<b>94%</b>
<b>Total 20-75 Net</b>		<b>\$ (7,995)</b>	<b>\$ 9,759</b>	<b>\$ (17,754)</b>	<b>-182%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-80 Aquatic Programs</b>					
<b>General Expenses</b>					
20-80-100-5180	Staff Training	\$ 16,607	\$ 11,146	\$ 5,460	49%
20-80-100-5271	Ellis Audits	\$ 1,350	\$ 1,000	\$ 350	35%
20-80-100-5520	Recreation Supplies	\$ 2,048	\$ 2,048	\$ -	0%
20-80-100-5572	Guard Uniforms	\$ 2,500	\$ 2,500	\$ -	0%
20-80-100-5903	Training/Recruitment	\$ 8,250	\$ 4,234	\$ 4,016	95%
20-80-100-6301	New Equipment	\$ 10,000	\$ 6,564	\$ 3,436	52%
<b>Total General Expenses</b>		<b>\$ 40,755</b>	<b>\$ 27,492</b>	<b>\$ 13,262</b>	<b>48%</b>
<b>803 - FitNation Pool</b>					
<b>Revenue</b>					
20-80-803-4990	In House Program Revenue	\$ 278,945	\$ 260,945	\$ 18,000	7%
<b>Total Revenue</b>		<b>\$ 278,945</b>	<b>\$ 260,945</b>	<b>\$ 18,000</b>	<b>7%</b>
<b>Expenses</b>					
20-80-802-5132	Pt Pool Manager	\$ 56,303	\$ 63,206	\$ (6,904)	-11%
20-80-803-5141	Lifeguards	\$ 22,311	\$ 35,143	\$ (12,833)	-37%
20-80-803-5190	Program Salaries & Wages	\$ 59,653	\$ 60,488	\$ (835)	-1%
20-80-803-5280	Building Rental	\$ 48,000	\$ 48,000	\$ -	0%
<b>Total Expenses</b>		<b>\$ 186,266</b>	<b>\$ 206,838</b>	<b>\$ (20,572)</b>	<b>-10%</b>
<b>FitNation/Gages Lake Pool Net</b>		<b>\$ 92,679</b>	<b>\$ 54,107</b>	<b>\$ 38,572</b>	<b>71%</b>
<b>805 - HCPAC</b>					
20-80-805-4990	In House Program Revenue	\$ 66,431	\$ 58,850	\$ 7,581	13%
20-80-805-5190	Program Salaries & Wages	\$ 29,476	\$ 24,465	\$ 5,011	20%
20-80-805-5280	Building Rental	\$ 9,200	\$ 9,200	\$ -	0%
20-80-805-5590	In House Program Supplies	\$ 500	\$ -	\$ 500	n/a
<b>Total Expenses</b>		<b>\$ 39,176</b>	<b>\$ 33,665</b>	<b>\$ 5,511</b>	<b>16%</b>
<b>HCPAC Net</b>		<b>\$ 27,255</b>	<b>\$ 25,185</b>	<b>\$ 2,070</b>	<b>8%</b>
<b>Total 20-80 Revenue</b>		<b>\$ 345,376</b>	<b>\$ 319,795</b>	<b>\$ 25,581</b>	<b>8%</b>
<b>Total 20-80 Expenses</b>		<b>\$ 266,197</b>	<b>\$ 267,995</b>	<b>\$ (1,798)</b>	<b>-1%</b>
<b>Total 20-80 Net</b>		<b>\$ 79,179</b>	<b>\$ 51,800</b>	<b>\$ 27,379</b>	<b>53%</b>



Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Hunt Club Park Aquatic Center</b>					
<b>Pool Operations</b>					
<b>Revenue</b>					
<b>Miscellaneous</b>					
20-85-100-4311	Merchandise Sales	\$ 800	\$ 762	\$ 38	5%
20-85-100-4322	Misc Income	\$ 200	\$ 196	\$ 4	2%
20-85-100-4357	Swim Program Building Usage	\$ 9,200	\$ 9,200	\$ -	0%
20-85-100-4399	Cash Short/Over	\$ -	\$ 4	\$ (4)	-100%
<b>Total Miscellaneous</b>		<b>\$ 10,200</b>	<b>\$ 10,162</b>	<b>\$ 38</b>	<b>0%</b>
<b>Daily Fees</b>					
20-85-100-4501	Daily Entrance Fee	\$ 64,600	\$ 62,447	\$ 2,153	3%
20-85-100-4502	Daily Entrance Fee - NR	\$ 92,800	\$ 91,408	\$ 1,392	2%
20-85-100-4503	Group Entrance Fee	\$ 7,500	\$ 80	\$ 7,420	9275%
20-85-100-4504	Group Entrance Fee - NR	\$ -	\$ 8,893	\$ (8,893)	-100%
20-85-100-4505	Prepaid Daily Passes	\$ 104,000	\$ 101,121	\$ 2,879	3%
20-85-100-4571	10 Pack Guest Pass	\$ 2,000	\$ 720	\$ 1,280	178%
20-85-100-4572	Passholder Guests	\$ 2,000	\$ 2,037	\$ (37)	-2%
20-85-100-4573	Daily Entry - Bulk Sales	\$ 3,900	\$ 3,720	\$ 180	5%
20-85-100-4599	GPD Day Camps	\$ 48,000	\$ 58,949	\$ (10,949)	-19%
<b>Total Daily Fees</b>		<b>\$ 324,800</b>	<b>\$ 329,375</b>	<b>\$ (4,575)</b>	<b>-1%</b>
<b>Season Passes</b>					
20-85-100-4601	Hunt Club Park Aquatic Center - Res	\$ 139,265	\$ 132,187	\$ 7,078	5%
20-85-100-4602	Hunt Club Park Aquatic Center - NR	\$ 142,157	\$ 134,646	\$ 7,512	6%
<b>Total Season Passes</b>		<b>\$ 281,422</b>	<b>\$ 266,833</b>	<b>\$ 14,589</b>	<b>5%</b>
<b>Rentals</b>					
20-85-100-4725	HCPAC Rentals	\$ 2,400	\$ 3,200	\$ (800)	-25%
20-85-100-4726	HCPAC Birthday Parties	\$ 12,000	\$ 11,967	\$ 33	0%
20-85-100-4727	HCPAC Locker Rentals	\$ 50	\$ 36	\$ 15	41%
<b>Total Rentals</b>		<b>\$ 14,450</b>	<b>\$ 15,203</b>	<b>\$ (753)</b>	<b>-5%</b>
<b>Total Revenue</b>		<b>\$ 630,872</b>	<b>\$ 621,572</b>	<b>\$ 9,300</b>	<b>1%</b>
<b>Expenses</b>					
<b>Salaries &amp; Wages</b>					
20-85-100-5111	Maintenance FT	\$ 37,660	\$ 37,995	\$ (335)	-1%
20-85-100-5113	Custodian	\$ 21,700	\$ 20,409	\$ 1,291	6%
20-85-100-5130	Recreation Supervisors	\$ 38,130	\$ 38,430	\$ (300)	-1%
20-85-100-5132	Pt Pool Manager	\$ 39,610	\$ 41,402	\$ (1,792)	-4%
20-85-100-5133	Pt Front Manager	\$ 10,307	\$ 7,566	\$ 2,741	36%

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
20-85-100-5141	Lifeguards	\$ 144,684	\$ 126,398	\$ 18,286	14%
20-85-100-5142	Cashier	\$ 9,665	\$ 8,833	\$ 832	9%
20-85-100-5143	Attendant	\$ 46,626	\$ 43,413	\$ 3,213	7%
20-85-100-5180	HCPAC Training	\$ 33,740	\$ 29,060	\$ 4,680	16%
<b>Total Salaries &amp; Wages</b>		<b>\$ 382,122</b>	<b>\$ 353,505</b>	<b>\$ 28,617</b>	<b>8%</b>
<b>Professional Services</b>					
20-85-100-5202	Professional Services	\$ 4,500	\$ 5,780	\$ (1,280)	-22%
20-85-100-5235	Repairs & Maintenance	\$ 27,000	\$ 37,600	\$ (10,600)	-28%
20-85-100-5236	Garbage Disposal	\$ 1,800	\$ 1,719	\$ 81	5%
20-85-100-5271	Ellis Audits	\$ 4,350	\$ -	\$ 4,350	n/a
<b>Total Professional Services</b>		<b>\$ 37,650</b>	<b>\$ 45,099</b>	<b>\$ (7,449)</b>	<b>-17%</b>
<b>Utilities</b>					
20-85-100-5401	Electricity	\$ 48,000	\$ 42,438	\$ 5,563	13%
20-85-100-5402	Gas	\$ 23,700	\$ 21,981	\$ 1,719	8%
20-85-100-5403	Water	\$ 23,000	\$ 21,555	\$ 1,445	7%
20-85-100-5405	Telephone	\$ 9,700	\$ 8,632	\$ 1,068	12%
<b>Total Utilities</b>		<b>\$ 104,400</b>	<b>\$ 94,606</b>	<b>\$ 9,794</b>	<b>10%</b>
<b>Materials &amp; Supplies</b>					
20-85-100-5501	Office Expenses	\$ 1,100	\$ 1,100	\$ -	0%
20-85-100-5520	Recreation Supplies	\$ 15,000	\$ 21,950	\$ (6,950)	-32%
20-85-100-5534	Maintenance Supplies	\$ 37,500	\$ 47,059	\$ (9,559)	-20%
20-85-100-5535	Landscape Supplies	\$ 3,000	\$ 3,000	\$ -	0%
20-85-100-5540	Pool Chemicals	\$ 28,000	\$ 30,000	\$ (2,000)	-7%
20-85-100-5571	Resale Merchandise	\$ 800	\$ 254	\$ 546	215%
20-85-100-5572	Guard Uniforms	\$ 7,500	\$ 5,555	\$ 1,945	35%
20-85-100-5573	B-Day Party Supplies	\$ 600	\$ 93	\$ 507	545%
20-85-100-5580	Misc Supplies	\$ 2,000	\$ 2,000	\$ -	0%
<b>Total Materials &amp; Supplies</b>		<b>\$ 95,500</b>	<b>\$ 111,011</b>	<b>\$ (15,511)</b>	<b>-14%</b>
<b>Other Expenses</b>					
20-85-100-5900	Misc Expense	\$ 500	\$ 500	\$ -	0%
20-85-100-5901	Bank Card Fees	\$ 14,315	\$ 15,500	\$ (1,185)	-8%
20-85-100-5910	Employee Discounts	\$ 500	\$ 302	\$ 198	66%
20-85-100-5911	Scholarships	\$ 600	\$ 600	\$ -	n/a
20-85-100-5913	Marketing	\$ 9,000	\$ 10,000	\$ (1,000)	-10%
20-85-100-5916	Special Events	\$ 2,500	\$ 76	\$ 2,424	3199%
20-85-100-6399	Transfer for future capital needs	\$ -	\$ -	\$ -	n/a
<b>Total Other Expenses</b>		<b>\$ 27,415</b>	<b>\$ 26,978</b>	<b>\$ 437</b>	<b>2%</b>
<b>Total Expenses - Pool Operations</b>		<b>\$ 647,086</b>	<b>\$ 631,198</b>	<b>\$ 15,889</b>	<b>3%</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Concession Operations</b>					
<b>Revenue</b>					
20-85-110-4801	Main Item	\$ 26,000	\$ 24,418	\$ 1,582	6%
20-85-110-4802	Snacks	\$ 18,000	\$ 16,972	\$ 1,028	6%
20-85-110-4803	Drinks	\$ 21,000	\$ 19,496	\$ 1,504	8%
20-85-110-4804	Ice Cream & Candy	\$ 40,000	\$ 37,336	\$ 2,664	7%
<b>Total Revenue</b>		<b>\$ 105,000</b>	<b>\$ 98,223</b>	<b>\$ 6,777</b>	<b>7%</b>
<b>Expenses</b>					
20-85-110-5134	Pt Concession Manager	\$ 10,522	\$ 9,571	\$ 951	10%
20-85-110-5142	Cashier	\$ 23,104	\$ 27,377	\$ (4,273)	-16%
20-85-110-5272	Health Permit Fees	\$ 1,000	\$ 1,000	\$ -	0%
20-85-110-5801	Main Item	\$ 14,944	\$ 14,035	\$ 909	6%
20-85-110-5802	Snacks	\$ 10,126	\$ 9,548	\$ 578	6%
20-85-110-5803	Drinks	\$ 7,074	\$ 6,567	\$ 506	8%
20-85-110-5804	Ice Cream & Candy	\$ 16,763	\$ 15,647	\$ 1,116	7%
20-85-110-5805	Misc Supplies	\$ 2,200	\$ 1,997	\$ 203	10%
20-85-110-5820	Sales Tax	\$ 3,052	\$ 2,855	\$ 197	7%
<b>Total Expenses</b>		<b>\$ 88,786</b>	<b>\$ 88,597</b>	<b>\$ 188</b>	<b>0%</b>
<b>Total Aquatic Center Revenue</b>		<b>\$ 735,872</b>	<b>\$ 719,795</b>	<b>\$ 16,077</b>	<b>2%</b>
<b>Total Aquatic Center Expenses</b>		<b>\$ 735,872</b>	<b>\$ 719,795</b>	<b>\$ 16,077</b>	<b>2%</b>
<b>Total Aquatic Center Net</b>		<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>n/a</b>

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>20-90 Gurnee Days</b>					
20-90-100-4350	Sponsorship	\$ 49,000	\$ 43,000	\$ 6,000	14%
			\$ -		
20-90-100-5185	GPD Salaries & Wages	\$ 9,000	\$ 8,228	\$ 772	9%
20-90-100-5913	Marketing	\$ 5,513	\$ 4,223	\$ 1,289	31%
20-90-100-5990	Other (includes admin, sponsorship, shuttle)	\$ 5,263	\$ 5,431	\$ (168)	-3%
<b>901 - Amusement Rides</b>					
20-90-901-4991	Amusement Rides	\$ -	\$ -	\$ -	n/a
<b>902 - Evening Entertainment</b>					
20-90-902-4990	Evening Entertainment Revenue	\$ 2,000	\$ 2,000	\$ -	0%
20-90-902-5290	Evening Entertainment Contractual	\$ 10,250	\$ 9,300	\$ 950	10%
20-90-902-5590	Evening Entertainment Supplies	\$ 1,500	\$ 755	\$ 745	99%
<b>Total 902 Expenses</b>		<b>\$ 11,750</b>	<b>\$ 10,055</b>	<b>\$ 1,695</b>	<b>17%</b>
<b>Total 902 Net</b>		<b>\$ (9,750)</b>	<b>\$ (8,055)</b>	<b>\$ (1,695)</b>	<b>21%</b>
<b>903 - Exhibit Booths</b>					
20-90-903-4990	Exhibit Booths Revenue	\$ -	\$ -	\$ -	n/a
20-90-903-5590	Exhibit Booth Expenses	\$ 6,225	\$ 5,550	\$ 675	n/a
<b>Total 903 Net</b>		<b>\$ (6,225)</b>	<b>\$ (5,550)</b>	<b>\$ (675)</b>	<b>n/a</b>
<b>904 - Food Booths</b>					
20-90-904-4990	Food Booths Revenue	\$ 4,050	\$ 4,050	\$ -	0%
20-90-904-5590	Food Booth Expenses	\$ 3,000	\$ 3,028	\$ (28)	-1%
<b>Total 904 Net</b>		<b>\$ 1,050</b>	<b>\$ 1,022</b>	<b>\$ 28</b>	<b>3%</b>
<b>905 - Family Entertainment (Bounce House, Face Painter, Balloon Artist, Petting Zoo)</b>					
20-90-905-4990	Family Entertainment Revenue	\$ 6,600	\$ -	\$ 6,600	n/a
20-90-905-5590	Family Entertainment Expenses	\$ 14,590	\$ 10,357	\$ 4,233	41%
<b>Total 905 Net</b>		<b>\$ (7,990)</b>	<b>\$ (10,357)</b>	<b>\$ 2,367</b>	<b>-23%</b>
<b>906 - Parade</b>					
20-90-906-4990	Parade Entry Fees	\$ 2,025	\$ 1,975	\$ 50	3%
20-90-906-5590	Parade Expenses	\$ 1,725	\$ 346	\$ 1,379	399%
<b>Total 906 Net</b>		<b>\$ 300</b>	<b>\$ 1,629</b>	<b>\$ (1,329)</b>	<b>-82%</b>
<b>907 - Stage Events (Daytime)</b>					
20-90-907-5590	Stage Events (Daytime) Expenses	\$ 6,610	\$ 1,179	\$ 5,431	460%
<b>908 - Car Show</b>					
20-90-908-4990	Car Show Revenue	\$ -	\$ -	\$ -	n/a

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
20-90-908-5290	Car Show Expenses	\$ -	\$ -	\$ -	n/a
<b>Total 908 Net</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>
<b>909 - Gurnee Days Race</b>					
20-90-909-4990	Gurnee Days Race Revenue	\$ -	\$ 3,355	\$ (3,355)	-100%
20-90-909-5190	Program Salaries & Wages	\$ -	\$ 1,853	\$ (1,853)	-100%
20-90-909-5290	Gurnee Days Race Contractual	\$ -	\$ 900	\$ (900)	n/a
20-90-909-5590	Gurnee Days Race Supplies	\$ -	\$ 2,233	\$ (2,233)	-100%
<b>Total 909 Expenses</b>		<b>\$ -</b>	<b>\$ 4,986</b>	<b>\$ (4,986)</b>	<b>-100%</b>
<b>Total 909 Net</b>		<b>\$ -</b>	<b>\$ (1,631)</b>	<b>\$ 1,631</b>	<b>-100%</b>
<b>Total 20-90 Revenue</b>		<b>\$ 63,675</b>	<b>\$ 54,380</b>	<b>\$ 9,295</b>	<b>17%</b>
<b>Total 20-90 Expenses</b>		<b>\$ 63,675</b>	<b>\$ 53,383</b>	<b>\$ 10,292</b>	<b>19%</b>
<b>Total 20-90 Net</b>		<b>\$ -</b>	<b>\$ 997</b>	<b>\$ (997)</b>	<b>-100%</b>
<b>Total Fund 20 Revenue</b>		<b>\$ 9,580,013</b>	<b>\$ 8,683,694</b>	<b>\$ 896,318</b>	<b>10%</b>
<b>Total Fund 20 Expenses</b>		<b>\$ 9,637,013</b>	<b>\$ 8,783,587</b>	<b>\$ 853,426</b>	<b>10%</b>
<b>Total Fund 20 Net</b>		<b>\$ (57,000)</b>	<b>\$ (99,892)</b>	<b>\$ 42,892</b>	<b>-43%</b>
<b>4/30/24 Projected Fund Balance</b>		<b>\$ 2,335,594</b>			
<b>4/30/25 Budgeted Fund Balance</b>		<b>\$ 2,278,594</b>			
<b>Fund Target</b>		<b>\$ 2,276,368</b>			
<b>Excess/(Deficit) Amount</b>		<b>\$ 2,226</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>30-10-100 Audit</b>					
<b>Revenue</b>					
30-10-100-4101	Real Estate Taxes	\$ 31,479	\$ 31,255	\$ 224	1%
30-10-100-4201	Interest on Investments	\$ 5	\$ 1	\$ 4	0%
<b>Total Revenue</b>		<b>\$ 31,484</b>	<b>\$ 31,257</b>	<b>\$ 227</b>	<b>1%</b>
<b>Expenses</b>					
30-10-100-5101	Administrative	\$ 11,570	\$ 11,650	\$ (80)	-1%
30-10-100-5930	Accounting Service	\$ 20,710	\$ 20,660	\$ 50	0%
<b>Total Expenses</b>		<b>\$ 32,280</b>	<b>\$ 32,310</b>	<b>\$ (30)</b>	<b>0%</b>
<b>Fund 30 - Audit</b>		<b>\$ (796)</b>	<b>\$ (1,053)</b>	<b>\$ 257</b>	<b>-24%</b>
<b>4/30/24 Projected Fund Balance</b>		<b>\$ 9,597</b>			
<b>4/30/25 Budgeted Fund Balance</b>		<b>\$ 8,801</b>			
<b>Fund Target</b>		<b>\$ 8,070</b>			
<b>Excess/(Deficit) Amount</b>		<b>\$ 731</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>35-10-100 Paving and Lighting</b>					
<b>Revenue</b>					
35-10-100-4101	Real Estate Taxes	\$ 67,803	\$ 64,270	\$ 3,533	5%
35-10-100-4201	Interest on Investments	\$ 300	\$ 681	\$ (381)	-56%
<b>Total Revenue</b>		<b>\$ 68,103</b>	<b>\$ 64,951</b>	<b>\$ 3,152</b>	<b>5%</b>
<b>Expenses</b>					
35-10-100-5935	Paving Expense - From Capital Plan	\$ 42,500	\$ 54,710	\$ (12,210)	-22%
35-10-100-5936	Lighting Expense	\$ 37,000	\$ 37,000	\$ -	0%
<b>Total Expenses</b>		<b>\$ 79,500</b>	<b>\$ 91,710</b>	<b>\$ (12,210)</b>	<b>-13%</b>
<b>Fund 35 Net</b>		<b>\$ (11,397)</b>	<b>\$ (26,758)</b>	<b>\$ 15,361</b>	<b>-57%</b>
<b>4/30/24 Projected Fund Balance</b>		<b>\$ 21,589</b>			
<b>4/30/25 Budgeted Fund Balance</b>		<b>\$ 10,192</b>			
<b>Fund Target</b>		<b>\$ 9,250</b>			
<b>Excess/(Deficit) Amount</b>		<b>\$ 942</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 40 - Recreation for Handicapped</b>					
<b>Revenue</b>					
40-10-100-4101	Real Estate Taxes	\$ 542,421	\$ 514,160	\$ 28,261	5%
40-10-100-4201	Interest on Investments	\$ 10,325	\$ 14,846	\$ (4,521)	-30%
<b>Total Revenue</b>		<b>\$ 552,746</b>	<b>\$ 529,006</b>	<b>\$ 23,740</b>	<b>4%</b>
<b>Expenses</b>					
40-10-100-5940	Handicap Fund Expense	\$ 406,815	\$ 385,620	\$ 21,196	5%
40-10-100-5941	ADA Improvements	\$ 130,000	\$ 15,000	\$ 115,000	767%
40-10-100-5942	ADA Inclusion Services	\$ 45,000	\$ 37,576	\$ 7,424	20%
<b>Total Expenses</b>		<b>\$ 581,815</b>	<b>\$ 438,196</b>	<b>\$ 143,620</b>	<b>33%</b>
<b>Fund 40 Net</b>		<b>\$ (29,070)</b>	<b>\$ 90,810</b>	<b>\$ (119,880)</b>	<b>-132%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 335,099</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 306,029</b>			
	<b>Fund Target</b>	<b>\$ -</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 306,029</b>			



Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 45 - Liability Insurance</b>					
<b>Revenue</b>					
45-10-100-4101	Real Estate Taxes	\$ 205,643	\$ 131,417	\$ 74,225	56%
45-10-100-4201	Interest on Investments	\$ 2,000	\$ 3,861	\$ (1,861)	-48%
45-10-100-4322	Misc Income	\$ 1,500	\$ 1,500	\$ -	0%
<b>Total Revenue</b>		<b>\$ 209,143</b>	<b>\$ 136,778</b>	<b>\$ 72,365</b>	<b>53%</b>
<b>Expenses</b>					
45-10-100-5945	Liability Insurance Expense	\$ 45,946	\$ 33,840	\$ 12,106	36%
45-10-100-5946	Property Insurance	\$ 68,110	\$ 52,042	\$ 16,067	31%
45-10-100-5948	Workman's Comp Insurance	\$ 86,210	\$ 71,270	\$ 14,940	21%
<b>Total Expenses</b>		<b>\$ 200,265</b>	<b>\$ 157,152</b>	<b>\$ 43,114</b>	<b>27%</b>
<b>Fund 45 Net</b>		<b>\$ 8,877</b>	<b>\$ (20,374)</b>	<b>\$ 29,251</b>	<b>-144%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 43,165</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 52,043</b>			
	<b>Fund Target</b>	<b>\$ 50,066</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 1,976</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 50 - IMRF</b>					
<b>Revenue</b>					
50-10-100-4101	Real Estate Taxes	\$ 319,693	\$ 274,502	\$ 45,192	16%
50-10-100-4201	Interest on Investments	\$ 3,300	\$ 8,828	\$ (5,528)	-63%
<b>Total Revenue</b>		<b>\$ 322,993</b>	<b>\$ 283,330</b>	<b>\$ 39,664</b>	<b>14%</b>
<b>50-10-100-5950</b>	<b>IMRF Contributions</b>	<b>\$ 333,300</b>	<b>\$ 321,724</b>	<b>\$ 11,576</b>	<b>4%</b>
<b>Fund 50 Net</b>		<b>\$ (10,307)</b>	<b>\$ (38,394)</b>	<b>\$ 28,087</b>	<b>-73%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 101,142</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 90,836</b>			
	<b>Fund Target</b>	<b>\$ 83,325</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 7,511</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 55 - Social Security</b>					
<b>Revenue</b>					
55-10-100-4101	Real Estate Taxes	\$ 397,685	\$ 331,583	\$ 66,102	20%
55-10-100-4201	Interest on Investments	\$ 3,885	\$ 7,338	\$ (3,453)	-47%
<b>Total Revenue</b>		<b>\$ 401,570</b>	<b>\$ 338,921</b>	<b>\$ 62,649</b>	<b>18%</b>
<b>55-10-100-5955</b>	<b>Social Security Tax</b>	<b>\$ 388,500</b>	<b>\$ 354,066</b>	<b>\$ 34,434</b>	<b>10%</b>
<b>55-10-100 Net</b>		<b>\$ 13,070</b>	<b>\$ (15,145)</b>	<b>\$ 28,215</b>	<b>-186%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 87,741</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 100,811</b>			
	<b>Fund Target</b>	<b>\$ 97,125</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 3,686</b>			

Account Number	Description	2024/2025 Budget	2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
<b>Fund 60 - Bond &amp; Interest</b>					
<b>Revenue</b>					
60-10-100-4101	Real Estate Taxes	\$ 1,175,914	\$ 1,125,794	\$ 50,120	4%
60-10-100-4201	Interest on Investments	\$ 10,000	\$ 19,264	\$ (9,264)	-48%
<b>Total Revenue</b>		<b>\$ 1,185,914</b>	<b>\$ 1,145,058</b>	<b>\$ 40,856</b>	<b>4%</b>
<b>Expenses</b>					
60-10-100-6601	Principal	\$ 1,091,680	\$ 1,043,395	\$ 48,285	5%
60-10-100-6602	Interest	\$ 84,231	\$ 76,522	\$ 7,709	10%
<b>Total Expenses</b>		<b>\$ 1,175,911</b>	<b>\$ 1,119,917</b>	<b>\$ 55,994</b>	<b>5%</b>
<b>Fund 60 Net</b>		<b>\$ 10,004</b>	<b>\$ 25,141</b>	<b>\$ (15,138)</b>	<b>-60%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 41,541</b>			
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 51,545</b>			
	<b>Fund Target</b>	<b>\$ -</b>			
	<b>Excess/(Deficit) Amount</b>	<b>\$ 51,545</b>			

Account Number	Description	2024/2025 Budget		2023/2024 Projected	Increase/ (Decrease)	23/24 Projected % Change
	<b>Total Gurnee Park District Revenue</b>	<b>\$ 16,639,472</b>	<b>*</b>	<b>\$ 16,373,172</b>	<b>\$ 266,299</b>	<b>2%</b>
	<b>Total Gurnee Park District Expenses</b>	<b>\$ 21,488,977</b>	<b>**</b>	<b>\$ 15,888,202</b>	<b>\$ 5,600,776</b>	<b>35%</b>
	<b>Total Gurnee Park District Net</b>	<b>\$ (4,849,506)</b>		<b>\$ 484,971</b>	<b>\$ (5,334,477)</b>	<b>-1100%</b>
	<b>4/30/24 Projected Fund Balance</b>	<b>\$ 11,238,032</b>				
	<b>4/30/25 Budgeted Fund Balance</b>	<b>\$ 6,388,526</b>				
	<b>Fund Target</b>	<b>\$ 3,191,588</b>				
	<b>Excess/(Deficit) Amount</b>	<b>\$ 3,196,938</b>				
	<b>*Total Revenue - includes fund transfers into the Capital Replacement/Development Fund of \$190,900 for future FitNation debt service payments and \$300,000 for future FitNation facility capital improvements.</b>					
	<b>**Total Expenses - includes fund transfers from fitness operations of \$190,900 for future FitNation debt service payments and \$300,000 for future FitNation facility capital improvements.</b>					