

BERWYN *park district*

Annual Budget Fiscal Year 2025





Annual Budget

Fiscal Year 2025

January 1, 2025 – December 31, 2025

Park Board of Commissioners

Brian Brock, President

Ana Espinoza, Vice President

Zach Taylor, Treasurer

Mario Manfredini, Commissioner

Gretchen Hause Kostelny, Commissioner

Berwyn Park District

Freedom Administration Building

3701 S Scoville Ave, IL 60402

berwynparks.org



Annual Budget Fiscal Year 2025

Meeting Schedule

- | | |
|--------------|---|
| September 3 | First draft presentation to the Board of Commissioners at Freedom Administration Building at 4:30pm. |
| September 17 | Commissioner Question and Answer Session with the staff at Proksa Park at 6:00pm. |
| October 1 | Commissioner Question and Answer Session with the staff at Freedom Administration Building at 4:30pm. |
| October 15 | Budget Hearing with the Public at Proksa Park at 6:00pm |
| November 5 | Final Draft with the Commissioners Session with at Freedom Administration Building at 4:30pm. |
| November 19 | Budget approved by the Board at Proksa Park at 6:00pm |



8/28/2024

Dear Commissioners,

I am respectfully submitting the Fiscal Year 2025 Budget for the Berwyn Park District. The team has continued to put great effort, thought and planning into this document, I am proud of the work presented.

Parks and Recreation are a resource for the community. We create opportunities for health and wellness, socialization, enrichment and play. Parks are a way for neighbors to meet each other and come together to embrace and foster a love for green space.

This budget presentation will look similar to the 2024 budget. As a team, we felt it was necessary to continue to provide the highest level of transparency to the Board of Commissioners as well as the community. This budget continues the work from 2024 aligning expenses with revenues from within the same fund.

We continue to have wonderful opportunities in front of our agency. As we complete our Master Plan, we have goals and priorities for the next 5 to 10 years. The feedback that was received from the community was the most valuable investment for our agency. We have insight into what the community wants for programs, facilities and events. The Master Plan is also helping to shape our Capital Plan. The Capital Plan will include improvements to parks and facilities as well as upgrades to the necessary infrastructure to continue long term growth of our agency. The team continues to focus on transparency, financial stability, growth and responsibility.

Cathy Fallon, CPRP
Executive Director
Berwyn Park District



Berwyn Park District Fund Balance Policy

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Berwyn Park District Fund Balance Policy

- I. **Overview:** The purpose of this policy is to establish the principles and parameters to which a Fund Balance target will be defined at the beginning of each budget period. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

In the event that unexpected situations may cause the District to fall below the minimum level, certain steps will be followed to correct the deficiency, as outlined in the section below “Minimum Target Balances”.

- II. **Definitions: Governmental Funds** – are used to account for all or most of the District’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects fund/department), and the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the District not accounted for in some other Fund.

Fund Balance – the difference between assets and liabilities in a Governmental Fund

Net Assets – the amount remaining after subtracting total liabilities from total assets for Enterprise Funds. For reserve purposes the golf fund “fund balance/reserve” will be calculated as current assets minus accounts payable, accrued interest payable and accrued payroll

Operating Expenditures – total expenditures minus capital and debt service.

Governmental Funds – Fund Balance will be composed of three primary categories:

1. **Nonspendable Fund Balance** – the portion of a Governmental Fund’s net assets that are not available to be spent, whether short or long-term, in either form or through legal restrictions (inventories, prepaid items, land held for resale and endowments).
2. **Restricted Fund Balance** – the portion of a Governmental Fund’s net asset that is subject to external enforceable legal restricts, (grants, debt proceeds, tax levies).

Berwyn Park District Fund Balance Policy

3. Unrestricted Fund Balance – (three categories)

- a. **Committed Fund Balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- b. **Assigned fund balance** - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- c. **Unassigned Fund Balance** – available expendable resources that are not the object of a tentative management plan.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

- 1) **Invested in Capital Assets, Net of Related Debt** – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- 2) **Restricted Net Assets** – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- 3) **Unrestricted Net Assets** – portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

III. Guiding Parameters: It is the District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Credit rating agencies carefully monitor levels of fund balance to evaluate the District's credit worthiness.

The following parameters will be used as part of the budget process to establish targets for the following funds:

Berwyn Park District Fund Balance Policy

General Fund – the unrestricted fund balance target should represent six months of operating expenditures (total expenditures minus capital department). Balances above the six month target may be transferred to the capital projects department.

Capital Projects Department – capital projects are funded through the capital projects department in the General Fund. Amounts set aside for capital will be considered restricted, committed or assigned depending on the intended source/use of the funds within the General Fund balance.

Recreation Fund – the unrestricted fund balance target should represent six months of operating expenditures. Any funds in excess of the target will be used to fund future recreation needs.

Special Recreation Fund – no target is established for this fund. All amounts levied are transferred to the Western Suburban Special Recreation Association (WSSRA) to provide for recreation or District capital improvements for our special needs population.

Debt Service Fund – no target is established for this fund. The District levies an annual amount to pay annual debt principal and interest. All funds maintained in the fund are restricted for the purpose of paying debt service.

Social Security, IMRF, Liability, Safety and Security and Audit Funds – these funds have a targeted fund balance between three and six months of expenditures. These funds will be monitored and the taxes levied to support them will be adjusted to ensure they operate within the target range. It may take more than one levy cycle to ensure the funds are operating within the proper range.

IV. Flow Assumptions: Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

Berwyn Park District Fund Balance Policy

- V. Authority/Reporting:** Staff will prepare and include in the budget document a schedule that shows the status of the District's balances compared to the Targets outlined in this policy. The Executive Director of the Naperville Park District is given authority within this policy to assign fund balance to specific projects/expenditures.
- VI. Minimum Targets:** Management will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. During the year, if revenue projections suggest that revenue will not meet expectations and the fund target(s) will not be met by year-end, the Executive Director will take the following actions to reach the goals established in the adopted budget:
- Review expenses with Directors,
 - Reduce capital asset expenditures,
 - Reduce operational expenditures, where appropriate, while maintaining the adopted budget goals,
 - Present to the Board of Park Commissioners other expenditure control options, including those that might modify the goals established in the adopted budget.
- VII. Exceptions to the Policy** If the Board of Park Commissioners adopts a budget that does not meet the parameters of this policy, then the budget will include a plan for adhering to this Policy within a five-year period.

Proposed Estimated Fund Balances Fiscal Year 2025 Budget

	Estimated Fund				Estimated Fund
	Fund Balance	Balance	Proposed	Proposed	Balance
	12/31/23	12/31/2024	Revenue	Expense	12/31/25
Corporate	\$ 524,868.00	\$ 288,400.00			
Corporate			\$ 917,216.00	\$ 494,531.00	\$ 422,685.00
Parks and Facility			\$ 408,970.00	\$ 711,754.00	\$ (302,784.00)
Total					\$ 408,301.00
Recreation	\$ 388,883.00	\$ 503,214.00			
Recreation Administration			\$ 407,500.00	\$ 610,948.00	\$ (203,448.00)
Rentals			\$ 56,000.00	\$ 26,350.00	\$ 29,650.00
Special Events			\$ 40,500.00	\$ 31,900.00	\$ 8,600.00
Recreation Programs			\$ 106,500.00	\$ 94,250.00	\$ 12,250.00
Athletics			\$ 104,360.00	\$ 77,300.00	\$ 27,060.00
Adult Programs			\$ 92,600.00	\$ 84,500.00	\$ 8,100.00
Total					\$ 385,426.00
Scholarships	\$ 82,751.00	\$ 75,251.00	\$ -	\$ 7,500.00	\$ 67,751.00
Social Security	\$ 120,256.00	\$ 154,242.00	\$ 1,000.00	\$ 81,957.00	\$ 73,285.00
IMRF	\$ 186,674.00	\$ 201,038.00	\$ 1,000.00	\$ 99,969.00	\$ 102,069.00
Liability	\$ 92,304.00	\$ 97,726.00	\$ 2,000.00	\$ 59,450.00	\$ 40,276.00
Audit	\$ (38,983.00)	\$ (28,692.00)	\$ 24,084.00	\$ 24,000.00	\$ (28,608.00)
Safety & Security	\$ 72,260.00	\$ 72,260.00	\$ 1,000.00	\$ 18,000.00	\$ 55,260.00
Special Recreation	\$ 202,709.00	\$ 224,984.00	\$ 150,000.00	\$ 199,219.00	\$ 175,765.00
Debt Service	\$ 23,901.00	\$ 31,873.00	\$ 269,200.00	\$ 270,650.00	\$ 30,423.00
Capital Projects	\$ 119,778.00	\$ (38,222.00)	\$ -	\$ 380,000.00	\$ (418,222.00)
Capital Development	\$ 83,273.00	\$ 83,273.00	\$ -	\$ -	\$ 83,273.00
Liberty Capital Development	\$ 5,761.00	\$ 5,761.00	\$ -	\$ -	\$ 5,761.00
Working Cash	\$ 289,658.00	\$ 289,658.00	\$ -	\$ -	\$ 289,658.00
Total					\$ 1,270,418.00

Proposed Revenue and Expense Summary FY 2024 Budget

	Revenue	Expense	Net
Corporate			
Corporate	\$ 471,826.00	\$ 494,702.00	\$ (22,876.00)
Parks and Facility	\$ 376,066.00	\$ 678,850.00	\$ (302,784.00)
Total	<u>\$ 847,892.00</u>	<u>\$ 1,173,552.00</u>	<u>\$ (325,660.00)</u>
Recreation			
Recreation Administration	\$ 519,399.00	\$ 518,800.00	\$ 599.00
Rentals	\$ 70,000.00	\$ 39,350.00	\$ 30,650.00
Special Events	\$ 36,500.00	\$ 31,000.00	\$ 5,500.00
Recreation Programs	\$ 97,500.00	\$ 79,550.00	\$ 17,950.00
Athletics	\$ 77,925.00	\$ 57,800.00	\$ 20,125.00
Adult Programs	\$ 87,900.00	\$ 84,200.00	\$ 3,700.00
Total	<u>\$ 889,224.00</u>	<u>\$ 810,700.00</u>	<u>\$ 78,524.00</u>
Scholarships	\$ -	\$ 7,500.00	\$ (7,500.00)
Social Security	\$ 97,268.00	\$ 73,387.00	\$ 23,881.00
IMRF	\$ 104,711.00	\$ 90,000.00	\$ 14,711.00
Liability	\$ 58,968.00	\$ 57,750.00	\$ 1,218.00
Audit	\$ 24,084.00	\$ 24,000.00	\$ 84.00
Safety & Security	\$ 18,072.00	\$ 18,000.00	\$ 72.00
Special Recreation	\$ 191,580.00	\$ 190,799.00	\$ 781.00
Debt Service	\$ 284,603.00	\$ 284,550.00	\$ 53.00
Operating Budget Total	<u>\$ 2,516,402.00</u>	<u>\$ 2,730,238.00</u>	<u>\$ (213,836.00)</u>
Capital	\$ -	\$ 158,000.00	\$ (158,000.00)

Corporate - Fund 10

		Draft 1				
Revenue		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
10-00-00-40-400	Property Taxes	\$ 372,226	\$ 814,816	\$ 372,226	118.90%	\$ 442,590
10-00-00-40-405	Replacement Tax	\$ 31,000	\$ 15,000	\$ 12,800	-52%	\$ (16,000)
10-00-00-43-455	Voting Use	\$ 100	\$ 400	\$ 200	300%	\$ 300
10-00-00-46-480	Sponsorships	\$ 500	\$ 500	\$ -	0.00%	\$ -
10-00-00-48-491	Interest Income	\$ 2,500	\$ 21,000	\$ 41,430	740.00%	\$ 18,500
10-00-00-49-494	PDRMA Incent/Reimbur	\$ 500	\$ 500	\$ 390	0.00%	\$ -
10-00-00-49-647	Cell Tower Lease	\$ 65,000	\$ 65,000	\$ 42,712	0.00%	\$ -
Total		\$ 471,826	\$ 917,216	\$ 469,758	94.40%	\$ 445,390

		Draft 1				
Expense		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
10-01-00-50-500	Wages-Full Time Salary	\$ 242,552	\$ 249,829	\$ 269,994	3.00%	\$ 7,277
10-01-00-50-510	Health Insurance	\$ 103,300	\$ 107,917	\$ 112,480	4.47%	\$ 4,617
10-01-00-50-545	Mileage Reimbursement	\$ 250	\$ 250	\$ -	0.00%	\$ -
10-01-00-51-551	Board Projects	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ -
10-01-00-51-570	Legal Fees	\$ 25,000	\$ 20,000	\$ 11,132	-20.00%	\$ (5,000)
10-01-00-51-575	Accountant	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ -
10-01-00-51-580	Consultants	\$ 5,000	\$ 5,000	\$ 652	0.00%	\$ -
10-01-00-51-585	IT Services	\$ 19,000	\$ 16,500	\$ 12,500	-13.16%	\$ (2,500)
10-01-00-52-610	Computer Software & Lisc	\$ 27,000	\$ 25,000	\$ 24,000	-7.41%	\$ (2,000)
10-01-00-52-611	Legal Notice	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ -
10-01-00-52-617	Photo Cpr Service & Lease	\$ 3,200	\$ 3,000	\$ 1,384	-6.25%	\$ (200)
10-01-00-52-641	Telephone & Internet	\$ 10,700	\$ 11,235	\$ 12,746	5.00%	\$ 535
10-01-00-52-644	Cell Phones	\$ 3,600	\$ 1,800	\$ 623	-50.00%	\$ (1,800)
10-01-00-52-649	Bank Fees	\$ 2,300	\$ 2,300	\$ 2,548	0.00%	\$ -
10-01-00-54-700	Professional Devel FT	\$ 7,500	\$ 7,500	\$ 2,905	0.00%	\$ -
10-01-00-54-710	Professional Devel Board	\$ 3,000	\$ 3,000	\$ 1,500	0.00%	\$ -
10-01-00-54-720	Dues and Licensing Fee	\$ 15,000	\$ 14,000	\$ 6,728	-6.67%	\$ (1,000)

10-01-00-55-750	New Office Equipment	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ -
10-01-00-55-755	Postage	\$ 600.00	\$ 500.00	\$ 77.00	-16.67%	\$ (100)
10-01-00-55-785	Uniforms	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
10-01-00-55-790	Office Supplies	\$ 3,700	\$ 3,200	\$ 2,440	-13.51%	\$ (500)
10-01-00-55-796	Staff Appreciation	\$ 2,500	\$ 3,000	\$ 2,500	20.00%	\$ 500
Total		\$ 494,702	\$ 494,531	\$ 484,709	-0.03%	\$ (171)

Profit/Loss/Change \$ (22,876) \$ 422,685 \$ (14,951) -1947.72% \$ 445,561

Beginning Fund Balance 1/1/2024 \$ 524,868.00
Estimated Year End Fund Balance 12/31/2024 \$ 288,400.00
Proposed 2025 Fund Balance \$ 408,301.00

Parks - Fund 10

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
10-02-00-40-400	Property Taxes	\$ 372,226	\$ 405,630	\$ 372,226	8.97%	\$ 33,404
10-02-00-45-470	Dog Park Fees	\$ 1,000	\$ 500	\$ 395	-50.00%	\$ (500)
10-02-00-46-484	Memorial Trees	\$ 1,000	\$ 1,000	\$ -	0%	\$ (1,000)
10-02-00-46-485	Memorial Bricks & Benches	\$ 1,000	\$ 1,000	\$ 500	0%	\$ -
10-02-00-46-486	Garden Plots	\$ 240.00	\$ 240.00	\$ 210.00	0%	\$ -
10-02-00-49-493	Scrap/Salvage	\$ 100	\$ 100	\$ 75	0.00%	\$ -
10-02-00-49-495	PDRMA Incent/Reimbur	\$ 500	\$ 500	\$ -	0.00%	\$ -
Total		\$ 376,066	\$ 408,970	\$ 373,406	8.75%	\$ 31,904

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
10-02-00-50-500	Wages-Full Time Salary	\$ 339,000	\$ 320,626	\$ 339,000	-5.42%	\$ (18,374)
10-02-00-50-505	Wages-Part time/Seasonal	\$ 32,300	\$ 66,304	\$ 41,682	105.28%	\$ 34,004
10-02-00-52-620	Equipment Rental	\$ 5,000	\$ 2,000	\$ 513	-60.00%	\$ (3,000)
10-02-00-52-624	Contractual Maintenance	\$ 25,000	\$ 70,000	\$ 9,333	180.00%	\$ 45,000
10-02-00-52-630	Scavenger Service	\$ 16,000	\$ 16,000	\$ 15,923	0.00%	\$ -
10-02-00-52-635	Tree Removal	\$ 15,000	\$ 10,000	\$ -	-33.33%	\$ (5,000)
10-02-00-52-637	Utilities Natural Gas	\$ 10,600	\$ 10,918	\$ 9,902	3.00%	\$ 318
10-02-00-52-638	Utilities Electricity	\$ 15,000	\$ 14,000	\$ 13,664	-6.67%	\$ (1,000)
10-02-00-52-639	Utilities Water	\$ 6,000	\$ 6,000	\$ 3,456	0.00%	\$ -
10-02-00-52-640	Facility Alarms	\$ 10,000	\$ 7,000	\$ 3,342	-30.00%	\$ (3,000)
10-02-00-52-644	Cell Phones	\$ 1,200	\$ 1,800	\$ 9,472	50.00%	\$ 600
10-02-00-53-650	Vehicle Maintenance	\$ 10,000	\$ 10,000	\$ 9,472	0.00%	\$ -
10-02-00-53-655	Equipment Repair	\$ 10,000	\$ 3,000	\$ 4,668	-70.00%	\$ (7,000)
10-02-00-53-660	Grounds Maintenance	\$ 26,000	\$ 22,000	\$ 28,000	-15.38%	\$ (4,000)
10-02-00-53-661	Athletic Field Maintenance	\$ 5,000	\$ 4,000	\$ 5,000	-20.00%	\$ (1,000)
10-02-00-53-662	Playground Maintenance	\$ 8,000	\$ 5,000	\$ 3,954	-37.50%	\$ (3,000)
10-02-00-53-663	Dog Park Maintenance	\$ 2,000	\$ 1,500	\$ -	-25.00%	\$ (500)

10-02-00-53-665	Building Maintenance	\$ 20,000	\$ 15,000	\$ 12,028	-25.00%	\$ (5,000)
10-02-00-53-666	HVAC	\$ 17,500	\$ 13,000	\$ 10,494	-25.71%	\$ (4,500)
10-02-00-53-667	Electrical	\$ 12,000.00	\$ 7,000.00	\$ 2,450.00	-41.67%	\$ (5,000)
10-02-00-53-668	Plumbing	\$ 15,000.00	\$ 20,000.00	\$ 26,410.00	33.33%	\$ 5,000
10-02-00-54-700	Professional Development	\$ 3,500	\$ 2,500	\$ 1,110	-28.57%	\$ (1,000)
10-02-00-54-715	Training & Certification	\$ 5,000	\$ 3,000	\$ 316	-40.00%	\$ (2,000)
10-02-00-55-750	New Equipment	\$ 5,000	\$ 4,000	\$ 340	-20.00%	\$ (1,000)
10-02-00-55-757	Personal Protective Equip	\$ 2,000	\$ 1,000	\$ 300	-50.00%	\$ (1,000)
10-02-00-55-762	Consumable Supplies	\$ 13,000	\$ 15,000	\$ 17,736	15.38%	\$ 2,000
10-02-00-55-765	Fuels and Lubricants	\$ 10,000	\$ 8,000	\$ 9,546	-20.00%	\$ (2,000)
10-02-00-55-770	Flag Replacement	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ -
10-02-00-55-773	Landscape Managememnt	\$ 7,000	\$ 6,000	\$ 12,800	-14.29%	\$ (1,000)
10-02-00-55-774	Fertilizers	\$ 500	\$ 500	\$ 130	0.00%	\$ -
10-02-00-55-775	Trees	\$ 10,000	\$ 8,000	\$ 570	-20.00%	\$ (2,000)
10-02-00-55-780	Signs	\$ 3,000	\$ 2,000	\$ 48	-33.33%	\$ (1,000)
10-02-00-55-785	Uniforms	\$ 4,500	\$ 3,556	\$ 500	-20.98%	\$ (944)
10-02-00-53-789	Building Supplies	\$ 3,000	\$ 2,000	\$ 524	-33.33%	\$ (1,000)
10-02-00-55-795	First Aid	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -
10-02-00-55-796	Staff Appreciation	\$ 750	\$ 750	\$ -	0.00%	\$ -
10-02-00-55-798	Chemicals/Pesticides	\$ 2,000	\$ 2,000	\$ 160	0.00%	\$ -
10-02-00-55-799	Graffiti Removal	\$ 500	\$ 300	\$ 189	-40.00%	\$ (200)
10-02-00-55-800	Tools	\$ 1,000	\$ 1,000	\$ 341	0.00%	\$ -
10-02-00-55-805	Snow Removal	\$ 3,500	\$ 2,000	\$ -	-42.86%	\$ (1,500)
10-02-00-55-811	Memorial Bricks & Benches	\$ 2,000	\$ 1,000	\$ 550	-50.00%	\$ (1,000)
	Childrens and Serenity Garden	\$ -	\$ 2,000.00	\$ -	#DIV/0!	\$ 2,000.00
	Ponds		\$ 10,000.00		#DIV/0!	
	Holiday Décor	\$ -	\$ 10,000.00	\$ -	#DIV/0!	\$ 10,000.00
Total		\$ 678,850	\$ 711,754	\$ 594,923	4.85%	\$ 22,904
Profit/Loss/Change		\$ (302,784)	\$ (302,784)	\$ (221,517)	-26.84%	\$ 9,000
Beginning Fund Balance 1/1/2024		\$ 524,868.00				
Estimated Year End Fund Balance 12/31/2024		\$ 288,400.00				
Proposed 2025 Fund Balance		\$ 408,301.00				

Recreation Administration - Fund 50

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
50-00-00-40-400	Property Taxes	\$ 514,399	\$ 400,000	\$ 514,399	-22.24%	\$ (114,399)
50-01-00-41-474	Advertising	\$ 1,500	\$ 1,500	\$ -	0%	\$ -
50-01-00-46-480	Sponsorships	\$ 500	\$ 1,000	\$ 100	100.00%	\$ 500
50-01-00-49-494	PDRMA Incent/Reimbur	\$ 500	\$ 1,000	\$ 380	100.00%	\$ 500
50-01-00-46-477	Community Event Fees	\$ 500	\$ 1,500	\$ 908	200.00%	\$ 1,000
50-01-00-46-485	Back to School Event	\$ 2,000	\$ 2,500	\$ 985	25.00%	\$ 500
Total		\$ 519,399	\$ 407,500	\$ 516,772	-21.54%	\$ (111,899)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
50-01-00-50-477	Wages-Comuty Event Staff	\$ 2,000.00	\$ 3,500.00	\$ 3,558.00	75.00%	\$ 1,500
50-01-00-50-485	Wages-Back to School	\$ 3,500.00	\$ 1,500.00	\$ -	-57.14%	\$ (2,000)
50-01-00-50-500	Wages-Full Time Salary	\$ 135,900	\$ 238,355	\$ 210,006.00	75.39%	\$ 102,455
50-01-00-50-501	Wages-Marketing	\$ 50,000	\$ 51,500	\$ 58,325.00	3.00%	\$ 1,500
50-01-00-50-505	Wages-Front Desk	\$ 37,500	\$ 38,625	\$ 33,551.00	3.00%	\$ 1,125
50-01-00-50-510	PDRMA Health Insurance	\$ 106,700.00	\$ 107,000.00	\$ 101,634.00	0.28%	\$ 300
50-01-00-50-545	Mileage Reimb.	\$ 300.00	\$ 300.00	\$ -	0.00%	\$ -
50-01-00-50-606	Wages- Concerts	\$ 300.00	\$ 300.00	\$ 60.00	0.00%	\$ -
50-01-00-51-551	Special Projects	\$ 3,000.00	\$ 1,500.00	\$ -	-50.00%	\$ (1,500)
50-01-00-51-585	Computer IT Consultant	\$ 17,000.00	\$ 14,000.00	\$ 12,324.00	-17.65%	\$ (3,000)
50-01-00-52-610	Computer Software & Lisc	\$ 7,500.00	\$ 9,500.00	\$ 9,018.00	26.67%	\$ 2,000
50-01-00-52-611	Job Posting	\$ 500.00	\$ 400.00	\$ -	-20.00%	\$ (100)
50-01-00-52-612	Print & Distrib of Info	\$ 8,000.00	\$ 5,500.00	\$ 408.00	-31.25%	\$ (2,500)
50-01-00-52-617	Photo Cpr Service & Lease	\$ 4,000.00	\$ 3,500.00	\$ 2,236.00	-12.50%	\$ (500)
50-01-00-52-641	Telephone and Internet	\$ 10,600.00	\$ 10,918.00	\$ 21,111.00	3.00%	\$ 318
50-01-00-52-643	Other Contractual	\$ 4,000.00	\$ 2,500.00	\$ 408.00	-37.50%	\$ (1,500)
50-01-00-52-644	Cell Phones	\$ 1,200.00	\$ 2,300.00	\$ 540.00	91.67%	\$ 1,100
50-01-00-52-649	Credit Card Fees	\$ 9,000.00	\$ 9,000.00	\$ 8,918.00	0.00%	\$ -

50-01-00-52-721	Memberships/Sub.	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	\$ -
50-01-00-53-655	Equipment Maintenance	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -
50-01-00-54-700	Professional Development	\$ 5,000.00	\$ 5,500.00	\$ 3,335.00	10.00%	\$ 500
50-01-00-54-720	Dues & Licensing Fees	\$ 12,500.00	\$ 12,500.00	\$ 14,174.00	0.00%	\$ -
50-01-00-55-750	New Office Equipment	\$ 2,000.00	\$ 1,500.00	\$ 154.00	-25.00%	\$ (500)
50-01-00-55-761	Marketing & Promotions	\$ 4,000.00	\$ 4,500.00	\$ 4,084.00	12.50%	\$ 500
50-01-00-55-785	Staff Apparel	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	50.00%	\$ 500
50-01-00-55-790	Office Supplies	\$ 2,000.00	\$ 1,750.00	\$ 1,180.00	-12.50%	\$ (250)
50-01-00-55-796	Staff Appreciation	\$ 750.00	\$ 750.00	\$ 750.00	0.00%	\$ -
50-02-00-52-630	Scavenger Service	\$ 8,000.00	\$ 6,000.00	\$ 9,240.00	-25.00%	\$ (2,000)
50-02-00-52-637	Utilities Natural Gas	\$ 16,750.00	\$ 15,000.00	\$ 13,174.00	-10.45%	\$ (1,750)
50-02-00-52-638	Utilities Electricity	\$ 22,000.00	\$ 21,000.00	\$ 17,668.00	-4.55%	\$ (1,000)
50-02-00-52-639	Utilities Water	\$ 15,000.00	\$ 15,000.00	\$ 7,104.00	0.00%	\$ -
50-02-00-52-640	Facility Alarms	\$ 3,500.00	\$ 3,500.00	\$ 3,365.00	0.00%	\$ -
50-01-00-50-485	Back to School Event	\$ 2,300.00	\$ 3,000.00	\$ 2,300.00	30.43%	\$ 700
50-01-00-52-614	Concerts Vendors	\$ 12,000.00	\$ 6,000.00	\$ 3,850.00	-50.00%	\$ (6,000)
50-01-00-55-606	Concert Supplies	\$ 3,000.00	\$ 750.00	\$ -	-75.00%	\$ (2,250)
50-01-00-55-795	Recreation Supplies	\$ 500.00	\$ 1,000.00	\$ -	100.00%	\$ 500
50-01-00-55-796	Community Event Supplies	\$ 4,000.00	\$ 8,000.00	\$ 8,276.00	100.00%	\$ 4,000
Total		\$ 518,800.00	\$ 610,948.00	\$ 551,751.00	17.76%	\$ 92,148
Profit/Loss/Change		\$ 599	\$ (203,448)	\$ (34,979)	-34064.61%	\$ (204,047)

Beginning Fund Balance 1/1/2024	\$ 388,883.00
Estimated Year End Fund Balance 12/31/2024	\$ 503,214.00
Proposed 2025 Fund Balance	\$ 385,426.00

Recreation Rentals - Fund 55

		Draft 1				
Revenue		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
55-13-00-43-450	Proksa Center Rentals	\$ 22,000	\$ 23,000	\$ 20,446	4.55%	\$ 2,554
55-13-00-43-451	Liberty Center Rentals	\$ 15,000	\$ 5,000	\$ 5,430	-67%	\$ (430)
55-13-00-43-452	Liberty Center w/ Alcohol	\$ 10,000	\$ -	\$ -	-100%	\$ (10,000)
55-13-00-43-455	Athletic Fields	\$ 20,000	\$ 23,000	\$ 31,422	15.00%	\$ 3,000
55-13-00-53-471	Park Rentals (outdoor)	\$ 3,000.00	\$ 5,000.00	\$ 10,080.00	66.67%	\$ 2,000
Total		\$ 70,000	\$ 56,000	\$ 67,378	-20.00%	\$ (2,876)

		Draft 1				
Expense		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
55-13-00-40-458	Taxes on Liquor	\$ 2,000	\$ -	\$ -	-100.00%	\$ (2,000)
55-13-00-50-505	Wages-Rentals	\$ 18,000	\$ 15,000	\$ 11,914	-16.67%	\$ (3,000)
55-13-00-53-655	Equipment Maintenance	\$ 5,000	\$ 3,000	\$ -	-40.00%	\$ (2,000)
55-13-00-55-456	Liberty Supplies	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -
55-13-00-55-457	Liquor License	\$ 2,350	\$ 2,350	\$ -	0.00%	\$ -
55-13-00-55-458	Alcohol	\$ 8,000	\$ -	\$ -	-100.00%	\$ (8,000)
55-13-00-55-753	New Equipment	\$ 3,000	\$ 3,000	\$ -	0.00%	\$ -
55-13-00-55-795	Rental Supplies	\$ 1,000	\$ 1,000	\$ 210	0.00%	\$ -
Total		\$ 39,350	\$ 26,350	\$ 12,124	-33.04%	\$ (15,000)

Profit/Loss/Change	\$ 30,650	\$ 29,650	\$ 55,254	80.27%	\$ 12,124
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Beginning Fund Balance 1/1/2024	\$ 388,883.00
Estimated Year End Fund Balance 12/31/2024	\$ 503,214.00
Proposed 2025 Fund Balance	\$ 385,426.00

Recreation Special Events - Fund 54

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
54-10-00-46-410	Brewfest	\$ 20,000.00	\$ 25,000	\$ -	25.00%	\$ 5,000
54-10-00-46-420	Fall Events	\$ 1,000.00	\$ 1,500	\$ 48	50.00%	\$ 500
54-10-00-46-430	Winter Events	\$ 5,500.00	\$ 5,500	\$ 390	0.00%	\$ -
54-10-00-46-440	Spring Events	\$ 2,000.00	\$ 3,000	\$ 230	50.00%	\$ 1,000
54-10-00-46-450	Summer Events	\$ 2,000.00	\$ 2,000	\$ 2,400	0.00%	\$ -
54-10-00-46-460	New Events	\$ 1,000.00	\$ 1,000	\$ -	0.00%	\$ -
54-10-00-46-480	Sponsorships	\$ 5,000.00	\$ 2,500	\$ -	-50.00%	\$ (2,500)
Total		\$ 36,500	\$ 40,500	\$ 3,068	10.96%	\$ 4,000

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
54-10-00-50-505	Wages-Brewfest	\$ 1,200	\$ 2,000	\$ -	66.67%	\$ 800
54-10-00-50-506	Wages-Fall Events	\$ 3,000	\$ 500	\$ -	-83.33%	\$ (2,500)
54-10-00-50-507	Wages- Winter Events	\$ 500.00	\$ 1,000	\$ -	100.00%	\$ 500
54-10-00-50-508	Wages-Spring Events	\$ 300.00	\$ 500	\$ -	66.67%	\$ 200
54-10-00-50-509	Wages-Summer Events	\$ 200.00	\$ 500	\$ 150	150.00%	\$ 300
54-10-00-50-510	Wages-New Events	\$ 200.00	\$ 500	\$ -	150.00%	\$ 300
54-10-00-55-410	Brewfest Supplies	\$ 1,000	\$ 1,500	\$ -	50.00%	\$ 500
54-10-00-55-411	Brewfest Shirts	\$ 2,100	\$ 2,100	\$ -	0.00%	\$ -
54-10-00-55-412	Brewfest Beer Vendors	\$ 6,000	\$ 7,000	\$ -	16.67%	\$ 1,000
54-10-00-55-413	Brewfest Ice	\$ 900	\$ 900	\$ -	0.00%	\$ -
54-10-00-55-414	Brewfest Fencing	\$ 4,100.00	\$ 4,100	\$ -	0.00%	\$ -
54-10-00-55-415	Brewfest Toilets	\$ 1,400	\$ 1,400	\$ -	0.00%	\$ -
54-10-00-55-416	Brewfest Entertainment	\$ 3,500	\$ 4,000	\$ -	14.29%	\$ 500
54-10-00-55-420	Fall Event Supplies	\$ 500	\$ 500	\$ -	0.00%	\$ -
54-10-00-55-421	Fall Event Vendors	\$ 300	\$ 300	\$ -	0.00%	\$ -
54-10-00-55-430	Winter Event Supplies	\$ 1,600	\$ 1,500	\$ -	-6.25%	\$ (100)
54-10-00-55-431	Winter Event Vendors	\$ 2,000	\$ 1,000	\$ -	-50.00%	\$ (1,000)

Recreation Program Youth and Teen - Fund 51

		Draft 1				
Revenue		2024	Proposed	Proposed	Proposed	Proposed
Account#	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
51-16-00-41-410	Preschool	\$ 3,000	\$ 5,000	\$ -	66.67%	\$ 2,000
51-16-00-41-415	Early Childhood Programs	\$ 8,500	\$ 10,000	\$ 11,139	17.65%	\$ 1,500
51-16-00-41-420	Youth Programs	\$ 24,000.00	\$ 25,000	\$ 23,716	4.17%	\$ 1,000
51-16-00-41-425	Teen Programs	\$ 1,500.00	\$ 3,000	\$ 44	100.00%	\$ 1,500
51-16-00-41-430	Summer Day Camp	\$ 55,000.00	\$ 60,000	\$ 55,679	9.09%	\$ 5,000
51-16-00-41-435	New Programs	\$ 5,000.00	\$ 3,000	\$ 34	-40.00%	\$ (2,000)
51-16-00-46-480	Sponsorships	\$ 500.00	\$ 500	\$ -	0.00%	\$ -
Total		\$ 97,500	\$ 106,500	\$ 90,612	9.23%	\$ 9,000

		Draft 1				
Expense		2024	Proposed	Proposed	Proposed	Proposed
Account#	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
51-16-00-50-505	Wages-Preschool	\$ 1,500	\$ 2,000	\$ -	33.33%	\$ 500
51-16-00-50-506	Wages-Early Chdhood Pgms	\$ 200	\$ 3,500	\$ 3,557	1650.00%	\$ 3,300
51-16-00-50-507	Wages - Youth Program	\$ 2,000	\$ 2,000	\$ 5,682	0.00%	\$ -
51-16-00-50-508	Wages-Teen Programs	\$ 250	\$ 250	\$ -	0.00%	\$ -
51-16-00-50-509	Wages-Summer Day Camp	\$ 40,000	\$ 45,000	\$ 38,312	12.50%	\$ 5,000
51-16-00-52-415	Early ChdhoodPrgm Contrcts	\$ 6,000	\$ 4,000	\$ 7,994	-33.33%	\$ (2,000)
51-16-00-52-420	Youth Program Contracts	\$ 16,000	\$ 16,000	\$ 28,225	0.00%	\$ -
51-16-00-52-430	Summer Day Camp Trips	\$ 5,000	\$ 5,500	\$ 9,100	10.00%	\$ 500
51-16-00-55-410	Preschool Supplies	\$ 500	\$ 500	\$ -	0.00%	\$ -
51-16-00-55-415	Early ChdhoodProgram Sup	\$ 500	\$ 1,000	\$ 1,040	100.00%	\$ 500
51-16-00-55-420	Youth Program Supplies	\$ 1,000	\$ 2,500	\$ 510	150.00%	\$ 1,500
51-16-00-55-425	Teen Program Supplies	\$ 1,000	\$ 500	\$ -	-50.00%	\$ (500)
51-16-00-55-430	Summer Day Camp Supplies	\$ 1,000	\$ 2,000	\$ 1,144	100.00%	\$ 1,000
51-16-00-55-431	Summer Camp Shirts	\$ 1,100.00	\$ 2,000.00	\$ 1,305.00	81.82%	\$ 900
51-16-00-55-432	Summer Camp Food	\$ 500.00	\$ 1,000.00	\$ 449.00	100%	\$ 500
51-16-00-55-435	New Program Expenses	\$ 3,000	\$ 1,500	\$ 535	-50.00%	\$ {1,500}
	Teen Program Contract	\$ -	\$ 2,000.00	\$ -	#DIV/0!	\$ 2,000

	Summer Camp Transportation	\$ -	\$ 3,000.00	\$ -	#DIV/0!	\$ 3,000.00
Total		\$ 79,550	\$ 94,250	\$ 97,853	-3.68%	\$ 14,700
Profit/Loss/Change		\$ 17,950	\$ 12,250	\$ (7,241)	-140.34%	\$ (5,700)
Beginning Fund Balance 1/1/2024		\$ 388,883.00				
Estimated Year End Fund Balance 12/31/2024		\$ 503,214.00				
Proposed 2025 Fund Balance		\$ 385,426.00				

Athletics Programs - Fund 52

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
52-09-00-41-420	Youth Soccer	\$ 50,000	\$ 55,000	\$ 51,180	10.00%	\$ 5,000
52-09-00-41-425	Futsal	\$ 8,550	\$ 10,000	\$ 5,440	16.96%	\$ 1,450
52-09-00-41-430	Youth Baseball	\$ 4,275.00	\$ 4,000	\$ 3,625	-6.43%	\$ (275)
52-09-00-41-435	Athletic Camps	\$ 3,000.00	\$ 3,000	\$ 2,230	0.00%	\$ -
52-09-00-41-440	Youth Athletic Contract Pgms	\$ 5,000.00	\$ 15,600	\$ 10,650	212.00%	\$ 10,600
52-09-00-41-450	Adult Athletics	\$ 500.00	\$ 750	\$ 1,440	50.00%	\$ 250
52-09-00-41-455	Adult Athletics Contract Pgrms	\$ 500.00	\$ 500	\$ -	0.00%	\$ -
52-09-00-41-460	Adult Athletic Events	\$ 100.00	\$ 100	\$ -	0.00%	\$ -
52-09-00-41-465	New Programs	\$ 500.00	\$ 500	\$ -	0.00%	\$ -
52-09-00-41-470	Youth Athletic Special Event	\$ 5,000.00	\$ 11,250	\$ 3,700	125.00%	\$ 6,250
52-09-00-46-480	Sponsorships	\$ 500.00	\$ 500	\$ -	0.00%	\$ -
	Youth Athletics	\$ -	\$ 3,160.00	\$ -	#DIV/0!	\$ 3,160.00
Total		\$ 77,925	\$ 104,360	\$ 78,265	33.92%	\$ 26,435

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
52-09-00-50-505	Wages-Youth Soccer	\$ 10,000	\$ 10,000	\$ 9,072	0.00%	\$ -
52-09-00-50-506	Wages-Youth Futsal	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
52-09-00-50-507	Wages - Youth Baseball	\$ 1,200	\$ 1,200	\$ -	0.00%	\$ -
52-09-00-50-508	Wages-Athletic Camps	\$ 500	\$ 500	\$ 162	0.00%	\$ -
52-09-00-50-509	Wages-Adult Athletics	\$ 100	\$ 100	\$ -	0.00%	\$ -
52-09-00-50-510	Wages -Adult Athletic Evnts	\$ 100	\$ 100	\$ -	0.00%	\$ -
52-09-00-55-420	Youth Soccer Program Exp	\$ 5,500	\$ 5,500	\$ 3,550	0.00%	\$ -
52-09-00-55-421	Youth Soccer Uniforms	\$ 15,000	\$ 17,000	\$ 10,794	13.33%	\$ 2,000
52-09-00-55-422	Youth Soccer Awards	\$ 2,500.00	\$ 3,000.00	\$ 2,096.00	20.00%	\$ 500
52-09-00-55-423	Soccer Recognition Banquet	\$ 3,000.00	\$ 3,500.00	\$ -	16.67%	\$ 500
52-09-00-55-425	Youth Futsal Program Exp	\$ 2,500	\$ 2,000	\$ 979	-20.00%	\$ (500)
52-09-00-55-426	Futsal Uniforms	\$ 3,000	\$ 3,000	\$ 3,130	0.00%	\$ -

52-09-00-55-430	Youth Baseball Program Exp	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -
52-09-00-55-431	Youth Baseball Uniforms	\$ 1,000	\$ 1,000	\$ 82	0.00%	\$ -
52-09-00-55-432	Youth Baseball Awards	\$ 500.00	\$ 800.00	\$ -	60.00%	\$ 300
52-09-00-55-435	Athletic Camp Program Exp	\$ 1,000	\$ 1,000	\$ 22	4445.45%	\$ -
52-09-00-55-440	Youth Athletic Cont Pgm Exp	\$ 4,000.00	\$ 12,100	\$ 5,580	202.50%	\$ 8,100
52-09-00-55-450	Adult Athletic Program Exp	\$ 200.00	\$ 200	\$ 326	0.00%	\$ -
52-09-00-55-455	Adult Athletic Cont Pgm Exp	\$ 300	\$ 300	\$ -	0.00%	\$ -
52-09-00-55-460	Adult Event Program Exp	\$ 50.00	\$ 50	\$ 22	127.27%	\$ -
52-09-00-55-465	New Program Expenses	\$ 350.00	\$ 350.00	\$ -	0.00%	\$ -
52-09-00-55-470	Youth Athletic Special Event	\$ 4,000.00	\$ 9,000.00	\$ 9,250.00	125.00%	\$ 5,000
	Wages-Youth Athletics	\$ -	\$ 2,600.00	\$ 5.00	#DIV/0!	\$ 2,600.00
	Youth Athletic Pgm Supply	\$ -	\$ 1,000.00	\$ 5.00	#DIV/0!	\$ 1,000.00
Total		\$ 57,800	\$ 77,300	\$ 47,075	64.21%	\$ 19,500
Profit/Loss/Change		\$ 20,125	\$ 27,060	\$ 31,190	54.98%	\$ 6,935

Beginning Fund Balance 1/1/2024	\$ 388,883.00
Estimated Year End Fund Balance 12/31/2024	\$ 503,214.00
Proposed 2025 Fund Balance	\$ 385,426.00

Recreation Programs Adults - Fund 53

		Draft 1				
Revenue		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
53-12-00-41-600	Adult Programs	\$ 3,000.00	\$ 3,000	\$ 2,836	0.00%	\$ -
53-12-00-41-610	Active Adult Programs	\$ 3,000.00	\$ 3,600	\$ 180	20.00%	\$ 600
53-12-00-41-615	Adult Day Trips	\$ 6,400.00	\$ 8,000	\$ 11,226	25.00%	\$ 1,600
53-12-00-41-620	Extended Adult Trips	\$ 73,000.00	\$ 75,000	\$ 60,660	2.74%	\$ 2,000
53-12-00-41-625	Adult Lunches	\$ 1,000.00	\$ 1,500	\$ 2,304	50.00%	\$ 500
53-12-00-41-630	New Programs	\$ 1,500.00	\$ 1,500	\$ 820	0.00%	\$ -
Total		\$ 87,900	\$ 92,600	\$ 78,026	5.35%	\$ 4,700

		Draft 1				
Expense		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
53-12-00-50-505	Wages-Adult Programs	\$ 100	\$ 100	\$ -	0.00%	\$ -
53-12-00-50-506	Wages-Active Adult Programs	\$ 100	\$ 100	\$ -	0.00%	\$ -
53-12-00-50-507	Wages-Adult Day Trips	\$ 100	\$ 100	\$ -	0.00%	\$ -
53-12-00-50-508	Wages-Extended Adult Trips	\$ 100	\$ 100	\$ -	0.00%	\$ -
53-12-00-50-509	Wages-Adult Lunches	\$ 100	\$ 100	\$ -	0.00%	\$ -
53-12-00-50-510	Wages - New Programs	\$ 100	\$ 100	\$ -	0.00%	\$ -
53-12-00-52-600	Adult Program Contracts Exp	\$ 2,400	\$ 1,000	\$ -	-58.33%	\$ (1,400)
53-12-00-52-610	Active Adult Contract Expense	\$ 2,400	\$ 1,200	\$ 1,174	-50.00%	\$ (1,200)
53-12-00-52-616	Adult Day Trips Tickets	\$ 1,000	\$ 2,200	\$ 2,644	120.00%	\$ 1,200
53-12-00-52-617	Adult Day Trips Meals	\$ 1,000	\$ 2,500	\$ 2,832	150.00%	\$ 1,500
53-12-00-52-618	Adult Day Trip Transportation	\$ 4,000	\$ 2,000	\$ 1,872	-50.00%	\$ (2,000)
53-12-00-52-620	Extended Trip Contract Expense	\$ 71,000	\$ 71,000	\$ -	0.00%	\$ -
53-12-00-52-625	Adult Lunches Restaurants	\$ 400	\$ 500	\$ 664	25.00%	\$ 100
53-12-00-55-600	Adult Program Expense	\$ 200	\$ 1,000	\$ 440	400.00%	\$ 800
53-12-00-55-610	Active Adult Program Expense	\$ 200	\$ 1,500	\$ -	650.00%	\$ 1,300
53-12-00-55-630	New Program Expenses	\$ 1,000	\$ 1,000	\$ 860	0.00%	\$ -
Total		\$ 84,200	\$ 84,500	\$ 10,486	0.36%	\$ 300

Scholarship - Fund 15

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
15-00-00-46-489	Scholarship Revenue	\$ 10,000	\$ -	\$ -	-100.00%	\$ (10,000)
15-00-00-46-480	Sponsorships	\$ 100	\$ -	\$ -	-100.00%	\$ (100)
Total		\$ 10,100	\$ -	\$ -	-100.00%	\$ (10,100)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
15-00-00-52-466	Scholarships	\$ 7,500	\$ 7,500	\$ -	0.00%	\$ -
Total		\$ 7,500	\$ 7,500	\$ -	-100.00%	\$ -
Profit/Loss/Change		\$ 2,600	\$ (7,500)	\$ -	-388.46%	\$ (10,100)

Beginning Fund Balance 1/1/2024	\$ 82,751.00
Estimated Year End Fund Balance 12/31/2024	\$ 75,251.00
Proposed 2025 Fund Balance	\$ 67,751.00

Social Security - Fund 21

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
21-00-00-40-400	Property Taxes	\$ 97,268	\$ 1,000	\$ 96,052	-98.97%	\$ (96,268)
Total		\$ 97,268	\$ 1,000	\$ 96,052	-98.97%	\$ (96,268)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
21-00-00-50-530	Social Security	\$ 59,477	\$ 66,423	\$ 49,653	11.68%	\$ 6,946
21-00-00-50-535	Medicare	\$ 13,910	\$ 15,534	\$ 12,413	11.68%	\$ 1,624
Total		\$ 73,387	\$ 81,957	\$ 62,066	11.68%	\$ 8,570
Profit/Loss/Change		\$ 23,881	\$ (80,957)	\$ 33,986	-439.00%	\$ (104,838)

Beginning Fund Balance 1/1/2024	\$ 120,256.00
Estimated Year End Fund Balance 12/31/2024	\$ 154,242.00
Proposed 2025 Fund Balance	\$ 73,285.03

Wages-Corp	\$ 220,204.00
Wages-Parks	\$ 386,930.00
Wages - Rec Admin	\$ 333,480.00
Wages-Rental	\$ 15,000.00
Wages-Special Events	\$ 5,000.00
Wages -Youth Program	\$ 52,750.00
Wages- Athletics	\$ 13,900.00
Wages-Adult	\$ 600.00
Wages Special Recreation	\$ 34,219.00
wages-Liability	\$ 9,250.00
Social Security	\$ 66,422.65
Medicare	\$ 15,534.33

IMRF - Fund 22

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
22-00-00-40-400	Property Taxes	\$ 104,711	\$ 1,000	\$ 103,938	-99.04%	\$ (103,711)
Total		\$ 104,711	\$ 1,000	\$ 103,938	-99.04%	\$ (103,711)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
22-00-00-50-525	IMRF	\$ 90,000	\$ 99,969	\$ 89,574	11.08%	\$ 9,969
Total		\$ 90,000	\$ 99,969	\$ 89,574	11.08%	\$ 9,969
Profit/Loss/Change		\$ 14,711	\$ (98,969)	\$ 14,364	-772.76%	\$ (113,680)

Beginning Fund Balance 1/1/2024	\$ 186,674.00
Estimated Year End Fund Balance 12/31/2024	\$ 201,038.00
Proposed 2025 Fund Balance	\$ 102,069.00

Liability - Fund 23

		Draft 1				
Revenue		2024	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
23-00-00-40-400	Property Taxes	\$ 58,468	\$ 1,000	\$ 58,468	-98.29%	\$ (57,468)
23-00-00-49-494	PDRMA Safety Rebate	\$ 500	\$ 1,000	\$ 500	100.00%	\$ 500
Total		\$ 58,968	\$ 2,000	\$ 58,968	-96.61%	\$ (56,968)

		Draft 1				
Expense		2023	Proposed	Proposed	Proposed	Proposed
<u>Account #</u>	<u>Description</u>	<u>Budget</u>	<u>2025 Budget</u>	<u>2024 Year End</u>	<u>Budget % Change</u>	<u>Change</u>
23-00-00-50-500	Wages-Full Time Salary	\$ 9,000	\$ 9,000	\$ 9,000	0.00%	\$ -
23-00-00-50-540	Unemployment Reimbursement	\$ -	\$ -	\$ -	#DIV/0!	\$ -
23-00-00-50-546	Safety Incentive	\$ 2,000	\$ 2,000	\$ 270	0.00%	\$ -
23-00-00-51-551	Special Projects	\$ 2,000	\$ 2,000	\$ -	0.00%	\$ -
23-00-00-52-627	Property & Casualty Insurance	\$ 37,000	\$ 39,500.00	\$ 38,000	6.76%	\$ 2,500
23-00-00-52-629	Pre-employment & Volunteer Verifi	\$ 2,000.00	\$ 2,000.00	\$ 1,276	0.00%	\$ -
23-00-00-55-750	Equipment & Safety Supplies	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00%	\$ -
23-00-00-54-700	Staff Training & Testing	\$ 2,500.00	\$ 1,950.00	\$ 2,500.00	-22.00%	\$ (550)
23-00-00-55-795	First Aid Kit Supplies	\$ 750.00	\$ 500.00	\$ -	-33.33%	\$ (250)
Total		\$ 57,750	\$ 59,450	\$ 53,546	2.94%	\$ 1,700
Profit/Loss/Change		\$ 1,218	\$ (57,450)	\$ 5,422	345.16%	\$ (59,168)

Beginning Fund Balance 1/1/2024	\$ 92,304.00
Estimated Year End Fund Balance 12/31/2024	\$ 97,726.00
Proposed 2025 Fund Balance	\$ 40,276.00

Audit - Fund 24

Revenue

<u>Account #</u>	<u>Description</u>	Draft 1				
		<u>2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>Proposed 2024 Year End</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
24-00-00-40-400	Property Taxes	\$ 24,084	\$ 24,084	\$ 30,451	0.00%	\$ -
Total		\$ 24,084	\$ 24,084	\$ 30,451	-20.91%	\$ -

Expense

<u>Account #</u>	<u>Description</u>	Draft 1				
		<u>2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>Proposed 2024 Year End</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
24-00-00-51-550	Audit Fees	\$ 18,000	\$ 18,000	\$ 14,160	0.00%	\$ -
24-00-00-51-560	Accounting Service Fee	\$ 6,000	\$ 6,000	\$ 6,000	0.00%	\$ -
Total		\$ 24,000	\$ 24,000	\$ 20,160	0.00%	\$ -
Profit/Loss/Change		\$ 84	\$ 84	\$ 10,291	-99.18%	\$ -

Beginning Fund Balance 1/1/2024	\$ (38,983.00)
Estimated Year End Fund Balance 12/31/2024	\$ (28,692.00)
Proposed 2025 Fund Balance	\$ (28,608.00)

Security & Safety - Fund 25

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
25-00-00-40-400	Property Taxes	\$ 18,072	\$ 1,000	\$ 18,000	-94.47%	\$ (17,072)
Total		\$ 18,072		\$ 18,000	-0.40%	\$ (17,072)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
25-00-00-50-505	City Services	\$ 14,000	\$ 8,000	\$ 14,000	-42.86%	\$ (6,000)
25-00-00-52-615	Equipment Maintenance	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
25-00-00-55-750	New Equipment	\$ 2,000	\$ 8,000	\$ 2,000	300.00%	\$ 6,000
Total		\$ 18,000	\$ 18,000	\$ 18,000	0.00%	\$ -
Profit/Loss/Change		\$ 7,562	\$ (17,000)	\$ -	-100.00%	\$ (17,072)

Beginning Fund Balance 1/1/2024	\$ 72,260.00
Estimated Year End Fund Balance 12/31/2024	\$ 72,260.00
Proposed 2025 Fund Balance	\$ 55,260.00

Special Recreation - Fund 26

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
26-00-00-40-400	Property Taxes	\$ 191,580	\$ 150,000	\$ 189,168	-21.70%	\$ (41,580)
Total		\$ 191,580	\$ 150,000	\$ 189,168	-21.70%	\$ (41,580)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
26-00-00-50-500	Wages-Full Time Salary	\$ 23,799	\$ 25,000	\$ 23,799	5.05%	\$ 1,201
26-00-00-50-505	Wages-Inclusion	\$ 10,000	\$ 9,219	\$ 294	-7.81%	\$ (781)
26-00-00-52-645	WSSRA Contribution	\$ 152,000	\$ 160,000	\$ 142,000	5.26%	\$ 8,000
26-00-00-55-799	Special Recreation Expenditures	\$ 2,500	\$ 2,500	\$ 800.00	0.00%	\$ -
26-00-00-56-805	ADA Improvements	\$ 2,500.00	\$ 2,500	\$ -	0.00%	\$ -
Total		\$ 190,799	\$ 199,219	\$ 166,893	4.41%	\$ 8,420
Profit/Loss/Change		\$ 781	\$ (49,219)	\$ 22,275	2752.14%	\$ (50,000)

Beginning Fund Balance 1/1/2024	\$ 202,709.00
Estimated Year End Fund Balance 12/31/2024	\$ 224,984.22
Proposed 2025 Fund Balance	\$ 175,765.22

Debt Service - Fund 31

Revenue		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
31-00-00-40-400	Property Taxes	\$ 284,603	\$ 269,200	\$ 281,026	-5.41%	\$ (15,403)
Total		\$ 284,603	\$ 269,200	\$ 281,026	-5.41%	\$ (15,403)

Expense		Draft 1				
		2024	Proposed	Proposed	Proposed	Proposed
Account #	Description	Budget	2025 Budget	2024 Year End	Budget % Change	Change
31-00-00-58-903	Principal Payment	\$ 212,500	\$ 215,000	\$ 210,000	1.18%	\$ 2,500
31-00-00-58-905	Interest Payment	\$ 71,050	\$ 54,650	\$ 63,054	-23.08%	\$ (16,400)
31-00-00-58-915	Paying Agent Fees	\$ 1,000	\$ 1,000	\$ -	0.00%	\$ -
Total		\$ 284,550	\$ 270,650	\$ 273,054	-4.88%	\$ (13,900)
Profit/Loss/Change		\$ 7,562	\$ (1,450)	\$ 7,972	5.42%	\$ (1,503)

Beginning Fund Balance 1/1/2024	\$ 23,901.00
Estimated Year End Fund Balance 12/31/2024	\$ 31,872.94
Proposed 2025 Fund Balance	\$ 30,422.94

