

| Account Description                    | 2023 Actuals          | 2024 Budget           | 2024 Projected Actuals | 2025 Request          | Variance 24 -25 Req Vs. 23-24 Budget | Comments                        |  |
|--|-----------------------|-----------------------|------------------------|-----------------------|--------------------------------------|---------------------------------|--|
| Property Taxes                         | \$1,467,823           | \$1,380,000           | \$1,400,000            | \$1,450,000           | \$70,000                             |                                 |  |
| Grants                                 | \$0                   | \$0                   | \$0                    | \$0                   | \$0                                  |                                 |  |
| Interest Revenue                       | \$22,898              | \$5,500               | \$17,145               | \$25,000              | \$19,500                             | DRAFT PARKS BUDGET JANUARY 2024 |  |
| Donations                              | \$11,250              | \$6,750               | \$8,500                | \$7,000               | \$250                                |                                 |  |
| Sponsorship                            | \$0                   | \$250                 | \$0                    | \$0                   | (\$250)                              |                                 |  |
| Concessions                            | \$4,408               | \$3,110               | \$3,602                | \$3,500               | \$390                                |                                 |  |
| Ball Field Rental                      | \$57,957              | \$48,000              | \$47,420               | \$50,000              | \$2,000                              |                                 |  |
| Picnic Fee                             | \$33,783              | \$26,000              | \$22,320               | \$27,000              | \$1,000                              |                                 |  |
| Miscellaneous Revenue                  | \$0                   | \$0                   | \$0                    | \$58,596              | \$58,596                             |                                 | City and SBD transfer (now split)      |
| Transfers from Other Funds             | \$82,130              | \$84,830              | \$85,055               | \$26,000              | (\$58,830)                           |                                 | Transfer from Rec accounts (now split) |
| Transfers from Park 1/2 cent sales tax | \$575,000             | \$575,000             | \$575,000              | \$550,000             | (\$25,000)                           |                                 | Voluntary reduction offset             |
| Sale of Capital Asset                  | \$12,726              | \$20,000              | \$2,691                | \$15,000              | (\$5,000)                            |                                 |  |
| Insurance Proceeds                     | \$0                   | \$0                   | \$0                    | \$0                   | \$0                                  |                                 |  |
|  | <b>\$2,267,974.44</b> | <b>\$2,149,440.00</b> | <b>\$2,161,733.00</b>  | <b>\$2,212,096.00</b> | <b>\$62,656.00</b>                   |                                 |  |
| Wages Full Time Civilian               | \$794,101             | \$920,879             | \$890,000              | \$924,761             | \$3,882                              |                                 |  |
| Wages Part Time                        | \$67,555              | \$122,306             | \$100,250              | \$124,745             | \$2,439                              |                                 |  |
| Overtime Civilian                      | \$30,081              | \$32,550              | \$30,741               | \$34,200              | \$1,650                              |                                 |  |
| Social Security                        | \$54,973              | \$66,695              | \$62,373               | \$65,450              | (\$1,245)                            |                                 |  |
| Medicare                               | \$12,856              | \$15,599              | \$14,669               | \$15,315              | (\$284)                              |                                 |  |
| Pension Civilian                       | \$54,057              | \$62,352              | \$57,583               | \$60,870              | (\$1,482)                            |                                 |  |
| Deferred Compensation                  | \$16,185              | \$32,040              | \$16,918               | \$18,700              | (\$13,340)                           |                                 |  |
| Insurance Health                       | \$143,939             | \$160,100             | \$162,163              | \$197,310             | \$37,210                             | Premium increase                |  |
| Insurance Dental                       | \$4,817               | \$6,467               | \$5,280                | \$5,630               | (\$837)                              |                                 |  |
| Insurance Vision                       | \$968                 | \$1,260               | \$1,065                | \$1,150               | (\$110)                              |                                 |  |
| Unemployment                           | \$0                   | \$0                   | \$0                    | \$0                   | \$0                                  |                                 |  |
| Audit                                  | \$750                 | \$1,500               | \$1,500                | \$2,500               | \$1,000                              |                                 |  |
| Legal                                  | \$3,273               | \$3,500               | \$2,955                | \$3,650               | \$150                                |                                 |  |
| Training                               | \$2,160               | \$2,000               | \$2,200                | \$2,005               | \$5                                  |                                 |  |
| Professional Services Other            | \$44,029              | \$87,050              | \$87,050               | \$88,750              | \$1,700                              |                                 |  |
| Volunteer Program                      | \$2,866               | \$2,700               | \$2,700                | \$2,700               | \$0                                  |                                 |  |
| Building & Grounds Maint               | \$5,677               | \$2,800               | \$7,605                | \$2,800               | \$0                                  |                                 |  |
| Equipment Maintenance                  | \$1,313               | \$6,100               | \$7,500                | \$6,100               | \$0                                  |                                 |  |
| Office Equipment Maintenance           | \$300                 | \$400                 | \$375                  | \$400                 | \$0                                  |                                 |  |
| Radio Equipment Maintenance            | \$1,200               | \$1,200               | \$875                  | \$1,200               | \$0                                  |                                 |  |
| Telephone & Cellular                   | \$4,004               | \$6,230               | \$5,056                | \$6,200               | (\$30)                               |                                 |  |
| Landfill Fees                          | \$4,520               | \$5,200               | \$4,266                | \$5,500               | \$300                                |                                 |  |
| Rentals Equipment                      | \$9,766               | \$11,300              | \$11,300               | \$11,300              | \$0                                  |                                 |  |
| Insurance General Liability            | \$16,077              | \$16,500              | \$16,700               | \$18,150              | \$1,650                              |                                 |  |
| Insurance Workers Comp                 | \$93,420              | \$98,090              | \$106,262              | \$103,020             | \$4,930                              | DRAFT PARKS BUDGET JANUARY 2024 |  |
| Travel                                 | \$816                 | \$600                 | \$600                  | \$1,250               | \$650                                |                                 |  |
| Office Supplies                        | \$888                 | \$1,000               | \$875                  | \$1,000               | \$0                                  |                                 |  |
| Building & Grounds Supplies            | \$12,975              | \$7,000               | \$8,038                | \$9,000               | \$2,000                              |                                 |  |
| Clothing                               | \$4,930               | \$4,300               | \$6,500                | \$4,300               | \$0                                  |                                 |  |
| Film & Media Processing                | \$0                   | \$0                   | \$0                    | \$0                   | \$0                                  |                                 |  |
| Food                                   | \$733                 | \$600                 | \$800                  | \$600                 | \$0                                  |                                 |  |
| Janitorial Supplies                    | \$5,317               | \$6,000               | \$6,500                | \$6,000               | \$0                                  |                                 |  |
| Landscape Supplies                     | \$15,842              | \$19,650              | \$16,490               | \$17,950              | (\$1,700)                            |                                 |  |
| Machinery/ Equipment Supplies          | \$2,822               | \$3,300               | \$4,700                | \$3,400               | \$100                                |                                 |  |
| Irrigation                             | \$3,950               | \$4,325               | \$5,800                | \$5,600               | \$1,275                              |                                 |  |
| Natural Gas                            | \$2,669               | \$2,900               | \$2,900                | \$2,900               | \$0                                  |                                 |  |
| Water                                  | \$44,885              | \$46,800              | \$46,800               | \$50,400              | \$3,600                              |                                 |  |
| Membership Dues                        | \$308                 | \$600                 | \$600                  | \$600                 | \$0                                  |                                 |  |
| Law Enforcement                        | \$750                 | \$1,600               | \$1,300                | \$2,200               | \$600                                |                                 |  |

|                               |                    |                    |                    |                    |                   |                                      |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------------------------|
| Motor Fuel & Lubricants       | \$26,505           | \$39,500           | \$29,578           | \$31,440           | (\$8,060)         |                                      |
| Operating Supplies Other      | \$3,973            | \$4,000            | \$4,000            | \$4,000            | \$0               |                                      |
| Safety Equipment              | \$3,125            | \$4,250            | \$4,250            | \$4,250            | \$0               |                                      |
| Small Tools                   | \$1,016            | \$3,250            | \$3,250            | \$2,850            | (\$400)           |                                      |
| Vehicle Repairs & Parts       | \$2,572            | \$3,000            | \$3,000            | \$3,000            | \$0               |                                      |
| Administration Fees           | \$10,100           | \$10,100           | \$10,100           | \$10,100           | \$0               |                                      |
| Fleet Services                | \$69,163           | \$76,325           | \$76,325           | \$84,067           | \$7,742           |                                      |
| Water Charges                 | \$0                | \$0                | \$0                | \$0                | \$0               |                                      |
| Transfers to Other Funds      | \$0                | \$0                | \$0                | \$0                | \$0               |                                      |
| Small Cap Office Furniture    | \$4,505            | \$15,000           | \$15,108           | \$11,300           | (\$3,700)         |                                      |
|                               |                    |                    |                    |                    |                   |                                      |
| Building & Site Improvements  | \$55,598           | \$67,000           | \$65,228           | \$10,500           | (\$56,500)        |                                      |
| Park Improvements             | \$32,804           | \$33,250           | \$22,509           | \$35,000           | \$1,750           |                                      |
| Machinery & Equipment         | \$76,325           | \$80,000           | \$84,386           | \$30,000           | (\$50,000)        |                                      |
| Rolling Stock                 | \$0                | \$49,811           | \$0                | \$235,000          | \$185,189         |                                      |
| Engineering Fees              | \$0                | \$140,000          | \$0                | \$0                | (\$140,000)       |                                      |
| Feasibility Studies           | \$0                | \$0                | \$0                | \$0                | \$0               |                                      |
|                               | <b>\$169,231</b>   | <b>\$385,061</b>   | <b>\$172,123</b>   | <b>\$310,500</b>   | <b>(\$74,561)</b> |                                      |
| Bldg & Grounds KWD Park       | \$16,827           | \$14,600           | \$11,709           | \$14,600           | \$0               |                                      |
| Bldg & Grounds Greentree Park | \$568              | \$2,900            | \$2,900            | \$1,800            | (\$1,100)         |                                      |
| Water Greentree Park          | \$4,955            | \$4,800            | \$4,800            | \$4,800            | \$0               |                                      |
| Bldg & Grounds Emmenegger     | \$552              | \$1,200            | \$1,900            | \$1,200            | \$0               |                                      |
| Water Emmenegger              | \$510              | \$500              | \$500              | \$500              | \$0               |                                      |
| Bldg & Grounds Meacham Park   | \$841              | \$1,000            | \$2,500            | \$1,120            | \$120             |                                      |
| Water Meacham Park            | \$3,285            | \$3,100            | \$3,100            | \$3,100            | \$0               |                                      |
| Bldg & Grounds Quarry Park    | \$1,001            | \$700              | \$700              | \$700              | \$0               |                                      |
| Water Quarry Park             | \$200              | \$175              | \$175              | \$175              | \$0               |                                      |
| Bldg & Grounds Walker Park    | \$268              | \$500              | \$1,700            | \$1,200            | \$700             |                                      |
| Water Walker Park             | \$1,877            | \$1,800            | \$1,900            | \$1,800            | \$0               |                                      |
| Bldg & Grounds Monfort Park   | \$85               | \$400              | \$400              | \$400              | \$0               | DRAFT PARKS BUDGET JANUARY 2024      |
| Water Monfort Park            | \$826              | \$900              | \$975              | \$900              | \$0               |                                      |
| Bldg & Grounds Quinette       | \$552              | \$200              | \$200              | \$320              | \$120             |                                      |
| Water Quinette Cemetery       | \$163              | \$150              | \$175              | \$150              | \$0               |                                      |
| Bldg & Grounds Avery Park     | \$755              | \$600              | \$250              | \$600              | \$0               |                                      |
| Water Avery Park              | \$1,270            | \$1,200            | \$1,200            | \$1,200            | \$0               |                                      |
| Bldg & Grounds SBD            | \$4,721            | \$8,650            | \$8,650            | \$8,700            | \$50              |                                      |
| Machinery & Equipment SBD     | \$509              | \$600              | \$600              | \$600              | \$0               |                                      |
| Bldg & Grounds Fillmore Park  | \$26               | \$400              | \$450              | \$400              | \$0               |                                      |
| Water Fillmore Park           | \$2,029            | \$2,200            | \$2,200            | \$2,200            | \$0               |                                      |
| <b>Expense</b>                | <b>\$1,793,281</b> | <b>\$2,335,554</b> | <b>\$2,064,007</b> | <b>\$2,315,578</b> | <b>(\$19,976)</b> |                                      |
| Revenue                       | \$2,267,974        | \$2,149,440        | \$2,161,733        | \$2,212,096        | \$62,656          |                                      |
| Net                           | \$474,694          | (\$186,114)        | \$97,726           | (\$103,482)        | \$82,632          | Fund Balance Requirement for FY24-25 |
| Fund Balance                  | \$2,378,674        | \$2,192,560        | \$2,290,286        | \$2,186,804        |                   | Between \$1,336,717 and \$1,503,809  |

|                       |             |             |             |             |
|-----------------------|-------------|-------------|-------------|-------------|
| Capital Expenses      | \$169,231   | \$385,061   | \$172,123   | \$310,500   |
| Expenses Less Capital | \$1,624,050 | \$1,950,493 | \$1,891,884 | \$2,005,078 |
| 2/3 of above          | \$1,082,699 | \$1,300,327 | \$1,261,255 | \$1,336,717 |
| 3/4 of above          | \$1,218,037 | \$1,462,870 | \$1,418,913 | \$1,503,809 |