

Elizabeth Park and Recreation District

	Year-Ending Budget <u>2022</u>	Projected Year- Ending <u>2023</u>	Proposed Budget <u>2024</u>
GENERAL FUND			
Beginning fund balance	\$ 682,883	\$ 613,204	\$ 502,682
Revenues:			
Property taxes	650,440	655,932	862,867
Specific ownership taxes	104,285	113,292	115,211
Development Fees	54,295	79,734	87,030
Conservation Trust Fund	99,682	112,298	112,455
Grant Funds		150,000	-
Transfer from Enterprise Fund		10,000	175,000
Transfer from Other Funds			
Misc Income	1,972	446	3,500
Interest income	9,039	28,694	23,487
	<u>9,039</u>	<u>28,694</u>	<u>23,487</u>
Total revenues	\$ 919,713	\$ 1,150,396	\$ 1,379,550
Total funds available	\$ 1,602,596	\$ 1,763,600	\$ 1,882,232
Expenditures:			
Accounting and auditing	14,961	18,958	24,210
Directors fees	6,700	5,400	8,000
Insurance	21,736	34,837	34,450
Legal	18,404	10,196	19,255
Miscellaneous	1,673	1,071	1,800
Office supplies	1,142	1,345	1,950
Cleaning supplies	3,807	3,780	3,820
Payroll	227,291	223,084	284,767
Payroll taxes	1,801	2,325	2,625
P.E.R.A.	69,290	72,040	84,872
Health Insurance	55,299	56,788	62,201
Professional services	75,337	23,725	43,445
Repairs and maintenance	3,299	6,845	43,255
Internet / Telephone / Tech	6,844	3,343	3,420
Printing / Copier	1,034	1,066	1,356
Utilities	80,090	73,486	76,447
Gas and Oil	5,518	5,235	4,720
Memberships and Associations	1,018		
Training and Professional Development	1,332	1,492	5,510
Treasurer's fees	14,368	19,275	23,777
Capital Outlay	378,448	696,627	627,774
Transfers			
Emergency reserve (3%)	-	-	21,896
	<u>-</u>	<u>-</u>	<u>21,896</u>

Total expenditures	<u>989,392</u>	<u>1,260,918</u>	<u>1,379,550</u>
Ending fund balance	<u>613,204</u>	<u>502,682</u>	<u>502,682</u>
Assessed valuation	<u>263,770,147</u>	<u>266,293,108</u>	<u>349,905,671</u>
Mill Levy	<u>2.466</u>	<u>2.466</u>	<u>2.466</u>

	Year-Ending Budget <u>2022</u>	Projected Year- Ending <u>2023</u>	Proposed Budget <u>2024</u>
Enterprise Fund			
Beginning fund balance	<u>\$ 300,108</u>	<u>\$ 466,722</u>	<u>\$ 560,396</u>
Revenues:			
Program revenues	133,404	129,189	142,400
Concessions	7,006	5,718	6,228
Rental income	30,080	32,986	38,560
Campground revenue	183,468	147,157	215,335
Advertising and Sponsorship revenue	14,950	4,640	5,600
Interest income			
Transfers			
Miscellaneous income	<u>1,640</u>	<u>632</u>	<u>250</u>
Total revenues	<u>370,548</u>	<u>320,322</u>	<u>408,373</u>
Total funds available	<u>670,656</u>	<u>787,044</u>	<u>968,769</u>

Expenditures:			
Concession costs	3,198	2,842	3,150
Contract labor	3,638	1,263	16,000
Payroll	71,581	79,259	84,242
Payroll taxes			
P.E.R.A.			
Miscellaneous expense		259	500
Utilities			
Sales tax	586	510	570
Programs supplies	33,010	27,450	36,449
Repairs and maintenance supplies	42,481	47,603	58,365
Facility Rental Fees	1,297	2,130	5,250
Cleaning Supplies	-		
Professional services	42,816	27,249	26,334
Coaching Refunds and Scholarships	4,966	4,383	3,800
Permit and Program Refunds		16,305	6,500
Recreation Equipment	273	3,120	3,250
Tools and Maintenance Equipment		989	3,500
Facility furniture, fixtures, and equipment		2,610	13,500
Memberships and Associations	88	676	2,500

Training and Professional Development			1,500
Depreciation - OPEB			
Transfers to other funds	<u>-</u>	<u>10,000</u>	<u>200,000</u>
Total expenditures	<u>203,934</u>	<u>226,648</u>	<u>465,410</u>
Ending fund balance	<u>466,722</u>	<u>560,396</u>	<u>503,359</u>