

Elizabeth Park and Recreation District

	Year Ending <u>2021</u>	Projected Year- Ending Budget <u>2022</u>	Budget <u>2023</u>
GENERAL FUND			
Beginning fund balance	\$ 799,029	\$ 682,883	\$ 614,222
Revenues:			
Property taxes	590,730	650,985	656,679
Specific ownership taxes	105,702	108,021	111,322
Development Fees	96,930	48,896	63,450
Conservation Trust Fund	91,553	95,043	97,445
Grant Funds			97,956
Transfer from Enterprise Fund		75,000	19,515
Transfer from Other Funds			
Sale of Property	262,640		
Misc Income	5,662	1,972	3,500
Lease Proceeds			
Interest income	574	8,390	6,500
Total revenues	<u>\$ 1,153,791</u>	<u>\$ 988,307</u>	<u>\$ 1,056,367</u>
Total funds available	<u>\$ 1,952,820</u>	<u>\$ 1,671,190</u>	<u>\$ 1,670,589</u>
Expenditures:			
Accounting and auditing	15,207	14,961	15,450
Directors fees	5,000	6,700	8,000
Insurance	25,560	21,736	32,225
Legal	12,999	18,404	18,980
Miscellaneous	945	1,673	1,750
Office supplies	1,594	1,142	1,225
Cleaning supplies	2,679	3,807	3,900
Payroll	257,180	227,291	245,332
Payroll taxes	10,588	1,801	2,650
P.E.R.A.	31,831	69,290	72,480
Health Insurance	60,855	55,299	58,568
Professional services	46,790	75,337	67,455
Repairs and maintenance	2,991	3,299	44,500
Internet / Telephone / Tech	10,496	6,844	7,600
Printing / Copier	1,335	1,034	1,250
Utilities	10,906	80,090	80,345
Gas and Oil	4,460	5,518	4,500
Memberships and Associations	2,803		
Training and Professional Development	681	1,332	1,500
Treasurer's fees	17,275	14,368	16,332
Capital Outlay	672,762	447,042	966,026
Transfers	75,000		
Emergency reserve (3%)	-	-	20,521
Total expenditures	<u>1,269,937</u>	<u>1,056,968</u>	<u>1,670,589</u>

Ending fund balance	<u>682,883</u>	<u>614,222</u>	<u>(0)</u>
Assessed valuation	<u>239,579,260</u>	<u>263,770,147</u>	<u>266,293,108</u>
Mill Levy	<u>2.466</u>	<u>2.466</u>	<u>2.466</u>

Enterprise Fund	Year Ending	Projected Year-Ending Budget	Proposed Budget
	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning fund balance	\$ (10,324)	\$ 129,565	\$ 219,811
Revenues:			
Program revenues	130,125	132,445	134,255
Concessions	14,109	7,006	8,250
Rental income	20,634	30,080	34,600
Campground revenue	190,646	179,291	205,785
Advertising and Sponsorship revenue	3,500	14,950	16,225
Interest income			
Transfers	75,000		
Miscellaneous income	<u>2,205</u>	<u>959</u>	<u>1,200</u>
Total revenues	<u>436,219</u>	<u>364,731</u>	<u>400,315</u>
Total funds available	<u>425,895</u>	<u>494,296</u>	<u>620,126</u>
Expenditures:			
Concession costs	3,004	3,597	3,632
Contract labor	1,354	3,433	4,750
Payroll	64,280	71,715	73,500
Payroll taxes	4,314		
P.E.R.A.	10,422		
Miscellaneous expense	15		400
Utilities	70,491		
Sales tax	1,161	586	650
Programs supplies	15,711	34,488	35,322
Repairs and maintenance supplies	45,934	32,768	34,566
Facility Rental Fees		375	420
Cleaning Supplies	1,195	-	
Professional services	40,063	40,224	42,445
Coaching Refunds and Scholarships	3,388	797	850
Permit and Program Refunds	21,432	4,746	4,750
Recreation Equipment	5,256	1,500	3,125
Tools and Maintenance Equipment		3,821	3,500
Facility furniture, fixtures, and equipment		525	2,500
Memberships and Associations	223	910	1,500
Training and Professional Development	941	-	1,200
Depreciation - OPEB	7,146		
Transfers to other funds	<u>-</u>	<u>75,000</u>	<u>19,515</u>
Total expenditures	<u>296,330</u>	<u>274,485</u>	<u>232,625</u>

Ending fund balance

129,565

219,811

387,501