



BUDGET WORK SESSION

NOTICE OF OPEN MEETING

Public Notice is hereby given that the City Council of the City of Excelsior Springs will **conduct a Budget Work Session at 7:30 AM, Friday, August 2, 2024** Hall of Waters Conference Room at 201 E Broadway, ESMO with the Regular Work Session to Follow

The tentative agenda of this meeting is as follows.

CITY COUNCIL City of Excelsior Springs

A G E N D A

**Friday, August 2, 2024
Hall of Waters Conference Room at 201 E Broadway, ESMO with the Regular Work
Session to Follow
Budget Work Session, 7:30 AM**

Call to Order

Roll Call

Overview - Question and Answer Session on Budget Items Listed Below:

1. Golf Budget
2. Community Center Budget
3. Parks & Recreation Budget
4. Airport Budget
5. Comments

Adjourn

No formal action may be taken on any items. Notice of this session is posted because a quorum of City Council members and committee members may attend. No votes of the City Council or committee will be taken.

Date and Time of Posting: Thursday, July 25, 2024 at 4:30pm

Golf Course

8/1/2024

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 YTD	2024 Projected YE	FY24 Sub-lines	FY24 Budget	FY25 Sub-lines	FY25 Budget	Comments
530-0000-347.01-01	GREEN FEES	\$286,635	\$302,460	\$129,891	\$354,177		\$300,000		\$347,508	
530-0000-347.01-02	MEMBERSHIP DUES	\$249,880	\$242,473	\$225,778	\$236,035		\$270,475		\$288,515	
530-0000-347.01-03	GOLF CART REVENUE	\$262,522	\$238,670	\$96,558	\$349,040		\$258,292		\$284,697	
530-0000-347.01-05	RESTAURANT REVENUE	\$202,861	\$216,007	\$85,539	\$243,050		\$207,053		\$217,016	
530-0000-347.01-06	PRO SHOP SALES	\$48,476	\$73,079	\$36,291	\$89,822		\$53,000		\$56,048	
530-0000-347.01-07	DRIVING RANGE REVENUE	\$20,966	\$26,613	\$11,364	\$46,587		\$30,460		\$32,551	
530-0000-347.01-10	NT PRO SHOP SALES	\$10,552	\$3,635	\$779	\$1,169		\$0		\$0	
530-0000-361.01-00	BANK ACCOUNTS	\$1,285	\$2,137	\$1,665	\$2,498		\$0		\$0	
530-0000-369.01-00	MISCELLANEOUS	\$427	\$687	\$253	\$7,000		\$7,650		\$7,000	Golf Mows around buildings/pavement at airport
530-0000-369.01-00	Miscellaneous					\$650		\$0		
530-0000-369.01-00	Mowing		\$54,000			\$7,000		\$7,000		
530-0000-369.01-01	MISCELLANEOUS / MOWING AIRPORT	\$7,407	\$0	\$229	\$229		\$0		\$0	
530-0000-391.03-00	TRANSFER FROM CAPITAL IMP	\$0	\$0		\$25,968		\$0		\$82,032	CIP approve purchase of mowers, spray unit, gator
530-0000-391.11-00	TRANSFER FROM COMM DEVEL	\$0	\$38,073		\$0		\$0		\$0	
	Total Revenues	\$1,091,011	\$1,197,834	\$588,347	\$1,355,574		\$1,126,930		\$1,315,367	
	Course Maintenance									
530-1001-455.28-00	MANAGEMENT FEE	\$51,000	\$51,000	\$29,750	\$51,000		\$51,000		\$52,480	Includes 5%, revenues exceed \$1.3M, prior year adj to move equipment lease to separate line item
530-1001-455.30-00	COURSE EXPENSES	\$357,800	\$377,986	\$169,085	\$367,974		\$375,556		\$411,410	
530-1001-455.33-01	LEGAL	\$0	\$0	\$120	\$0		\$0		\$0	
530-1001-455.33-03	PROFESSIONAL SERVICES / CONSULTING/ENGINEERING			\$1,445	\$0		\$0		\$0	
530-1001-455.41-01	ELECTRICITY	\$9,844	\$31,568	\$9,378	\$20,000		\$25,000		\$17,760	
530-1001-455.41-02	GAS SERVICE	\$622	\$2,725	\$2,267	\$2,500		\$2,900		\$2,196	
530-1001-455.41-03	WATER	-\$219	\$3,834	\$1,295	\$1,943		\$2,200		\$2,544	
530-1001-455.41-05	REFUSE COLLECTION	\$514	\$1,485	\$1,244	\$1,866		\$1,800		\$1,680	
530-1001-455.43-24	GOLF COURSE RELATED	\$0	\$38,073		\$0		\$0		\$0	
530-1001-455.44-04	MACHINERY & EQUIPMENT (Cart Lease)	\$51,282	\$55,872	\$9,312	\$53,024		\$61,440		\$61,560	Golf Cart lease
530-1001-455.44-05	RENTALS - OPER & CAPITAL / HANGER RENT	\$0	\$0		\$14,400		\$14,400		\$14,400	Rent to Airport for Hangar
530-1001-455.52-01	PROPERTY	\$2,396	\$2,467	\$1,928	\$4,396		\$2,893		\$8,062	
530-1001-455.52-02	INLAND MARINE	\$1,185	\$1,067	\$634	\$1,444		\$950		\$2,649	
530-1001-455.52-04	GENERAL LIABILITY	\$6,819	\$2,021	\$1,614	\$3,719		\$1,672		\$6,907	
530-1001-455.52-06	CRIME	\$0	\$475	\$761	\$1,102		\$1,141		\$651	
530-1001-455.53-01	TELEPHONE	-\$4,161	\$0	\$0	\$0		\$0		\$0	
530-1001-455.53-02	MOBILE PHONE	-\$928	\$481	\$321	\$482		\$482		\$500	
530-1001-455.54-00	ADVERTISING	\$88	\$0	\$0	\$0		\$0		\$0	
530-1001-455.61-20	OTHER GOLF COURSE RELATED (General & Admin)	\$150,068	\$130,399	\$75,207	\$133,367		\$128,981		\$110,707	
530-1001-455.74-01	MACHINERY	\$0	\$20,000		\$22,804		\$0		\$113,141	Equipment purchase with CIP assistance
530-1001-455.74-01	Equipment Leases (Mowers)					\$22,084		\$54,780		
530-1001-455.74-01	Purchase utility gator, spray unit							\$58,361		
530-1001-491.89-01	TRANSFER TO GENERAL	\$16,393	\$13,000	\$8,667	\$86,163		\$13,000		\$16,393	
	Inkind					\$13,000		\$13,000		
	Technology					\$3,393		\$3,393		
	Reimburse General Fund Advance					\$69,770		\$0		
530-1001-491.89-05	TRANSFER TO POLLUTION	\$0	\$0		\$6,000		\$6,000		\$6,000	Non-pot water
		\$642,703	\$732,453	\$313,028	\$772,183		\$689,415		\$829,040	
	Pro Shop & Range									
530-1003-455.30-00	COURSE EXPENSES	\$153,295	\$159,736	\$84,938	\$194,459		\$201,095		\$245,861	
530-1003-455.46-00	COST OF GOODS SOLD	\$36,753	\$65,132	\$38,737	\$77,179		\$37,100		\$39,233	
530-1003-455.52-04	GENERAL LIABILITY	\$5,073	\$0	\$0	\$0		\$0		\$0	
		\$195,121	\$224,868	\$123,675	\$271,638	\$0	\$238,195	\$0	\$285,094	
	Food & Beverage									
530-1004-455.30-00	COURSE EXPENSES	\$111,129	\$101,442	\$45,534	\$113,613		\$112,048		\$118,936	
530-1004-455.46-00	COST OF GOODS SOLD	\$91,609	\$113,821	\$43,442	\$52,971		\$78,394		\$82,297	
530-1004-455.52-04	GENERAL LIABILITY	\$6,283	\$0	\$0	\$0		\$0		\$0	
		\$209,021	\$215,263	\$88,976	\$166,584	\$0	\$190,442	\$0	\$201,233	
	Total Expenses	\$1,046,845	\$1,172,584	\$525,679	\$1,210,405	\$0	\$1,118,052	\$0	\$1,315,367	
Gain/(Loss)		\$44,166	\$25,250		\$145,169		\$8,878		\$0	
Beginning Cash		\$35,415	\$79,581		\$104,831				\$250,000	
Ending Cash		\$79,581	\$104,831		\$250,000				\$250,000	
								GOAL:	\$250,000	

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual YTD	2024 Projected YE	FY24 Budget Sub-lines	FY24 Budget	FY25 Budget Sub-lines	FY25 Budget
281-0000-331.01-02	MARC / MARC - SENIOR CENTER	\$0	\$20,000	\$20,033	\$30,000		\$20,000		\$59,948
281-0000-331.01-02	MARC Nutrition Center							\$39,948	
281-0000-331.01-02	MARC - ARPA Funds							\$20,000	
281-0000-332.01-00	CLAY COUNTY GRANTS / SENIOR SERVICES GRANT	\$0	\$26,121	\$14,941	\$22,400		\$16,200		\$40,000
281-0000-347.03-02	MEMBERSHIPS	\$1,084,213	\$1,164,524	\$747,281	\$1,200,000		\$1,700,000		\$1,200,000
281-0000-347.03-03	DAY PASSES	\$51,786	\$61,696	\$40,139	\$60,200		\$60,000		\$60,000
281-0000-361.01-00	BANK ACCOUNTS	\$2,889	\$4,839	\$2,738	\$4,107		\$4,500		\$4,000
281-0000-363.11-01	ROOM RENTALS	\$11,033	\$10,288	\$15,893	\$23,840		\$20,000		\$20,000
281-0000-363.11-02	PROGRAM FEES	\$29,261	\$44,581	\$32,785	\$50,000		\$40,000		\$50,000
281-0000-363.11-03	CONCESSIONS	\$49,301	\$70,348	\$53,061	\$80,000		\$70,000		\$80,000
281-0000-363.11-04	DAYCARE	\$0	\$0		\$0		\$1,000		\$0
281-0000-363.11-05	BIRTHDAY PARTIES	\$22,260	\$18,053	\$20,950	\$31,425		\$15,000		\$30,000
281-0000-363.11-06	SPORTS PERFORMANCE		\$1,545	\$5,121	\$15,000		\$35,000		\$40,000
281-0000-363.11-20	PROGRAM REVENUES / SENIOR PROGRAMS			\$245	\$400		\$0		\$400
281-0000-365.02-01	DONATIONS / SENIOR CENTER			\$253	\$400		\$0		\$2,000
281-0000-365.02-01	Community Foundation (Bingo, Red Friday Kickoff)							\$2,000	
281-0000-369.01-00	MISCELLANEOUS	\$2,985			\$0		\$0		
281-0000-369.06-00	INSURANCE REIMBURSEMENTS	\$18,415	\$60,840		\$0		\$0		
281-0000-391.11-00	TRANSFER FROM COMM DEVEL	\$0	\$6,037		\$0		\$0		
281-0000-391.93-00	COMMUNITY CENTER TAX	\$572,278	\$1,000,000		\$1,000,000		\$1,000,000		\$800,000
		\$1,844,421	\$2,488,872	\$953,440	\$2,517,772		\$2,981,700		\$2,386,348
281-1001-457.12-00	REGULAR SALARIES & WAGES	\$212,410	\$317,069	\$218,054	\$327,081		\$255,455		\$390,837
281-1001-457.13-00	OTHER SALARIES & WAGES	\$233,419	\$196,038	\$101,968	\$152,952		\$220,000		\$201,308
281-1001-457.15-01	VACATION	\$2,239	\$1,635	\$850	\$850		\$0		
281-1001-457.21-00	FICA/MEDICARE EXPENSE	\$34,323	\$39,371	\$24,462	\$36,693		\$35,377		\$45,299
281-1001-457.22-01	LAGERS CONTRIBUTIONS	\$16,352	\$22,777	\$14,019	\$21,029		\$16,094		\$28,531
281-1001-457.23-01	MEDICAL	\$48,184	\$63,878	\$36,070	\$54,105		\$53,356		\$69,897
281-1001-457.23-08	BENEFIT ALLOWANCE	\$10,031	\$11,800	\$7,400	\$11,100		\$10,800		\$13,200
281-1001-457.24-00	WORKERS' COMPENSATION	\$5,904	\$3,920	\$2,919	\$4,379		\$3,943		\$7,833
281-1001-457.25-00	UNEMPLOYMENT COMPENSATION	\$9,455	\$286		\$0		\$0		
281-1001-457.27-00	COMMUNITY CTR MEMBERSHIP	\$1,415	\$2,346	\$546	\$819		\$2,426		\$2,583
281-1001-457.29-05	EMPLOYEE APPRECIATION	\$595	\$685	\$366	\$700		\$700		\$700
281-1001-457.33-01	LEGAL	\$130			\$0		\$0		
281-1001-457.33-05	MEDICAL SERVICES	\$690	\$632	\$420	\$630		\$600		\$650
281-1001-457.33-08	PAYROLL PROCESSING	\$4,266	\$6,914	\$3,524	\$5,286		\$5,347		\$4,600
281-1001-457.34-04	COMPUTER PROGRAMMING	\$2,299	\$11,633	\$8,060	\$10,000		\$10,000		\$9,555
281-1001-457.34-04	Sportsman Software					\$5,000		\$5,155	
281-1001-457.34-04	Google workspace					\$3,200		\$4,000	
281-1001-457.34-04	Other					\$1,800		\$400	
281-1001-457.41-01	ELECTRICITY	\$94,269	\$94,553	\$39,059	\$70,000		\$70,000		\$50,000
281-1001-457.41-02	GAS SERVICE	\$50,942	\$53,869	\$83,008	\$90,000		\$60,000		\$90,000
281-1001-457.41-03	WATER & SEWER	\$24,024	\$44,626	\$24,489	\$36,734		\$20,000		\$30,000

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual YTD	2024 Projected YE	FY24 Budget Sub-lines	FY24 Budget	FY25 Budget Sub-lines	FY25 Budget
281-1001-457.41-05	REFUSE COLLECTION	\$1,013	\$847	\$778	\$1,167		\$800		\$1,200
281-1001-457.43-01	CONTRACTS-OFFICE EQUIP	\$708	\$0		\$0		\$0		
281-1001-457.43-02	CONTRACTS-BLDG & EQUIP	\$34,374	\$46,541	\$44,674	\$61,933		\$54,445		\$59,733
281-1001-457.43-02	Blue Sparrow - snow removal est					\$10,500		\$10,500	
281-1001-457.43-02	P1 Preventative maintenance					\$40,000		\$40,000	
281-1001-457.43-02	CMC Neptune Radio					\$1,575		\$1,575	
281-1001-457.43-02	MEI elevator inspection					\$980		\$980	
281-1001-457.43-02	Fit Service KC equipment insp/repairs					\$6,600		\$4,400	
281-1001-457.43-02	CivicPlus - SM Archive					\$998		\$998	
281-1001-457.43-02	PrestoX					\$1,280		\$1,280	
281-1001-457.43-11	MACHINERY & EQUIPMENT	\$9,817	\$89,248	\$1,248	\$6,415		\$24,400		\$3,244
281-1001-457.43-11	FEAT cable machine					\$3,800		\$0	
281-1001-457.43-11	Panic Buttons					\$1,215		\$0	
281-1001-457.43-11	Leg Press					\$0		\$3,244	
281-1001-457.43-11	Other					\$1,400		\$0	
281-1001-457.43-12	BUILDINGS & IMPROVEMENTS	\$107,808	\$102,937	\$51,903	\$100,000		\$50,000		\$50,000
281-1001-457.43-12	Window Tint on Natatorium					\$0		\$10,000	
281-1001-457.43-12	Other					\$70,000		\$40,000	
281-1001-457.43-12	Office Reno					\$30,000		\$0	
281-1001-457.44-02	OFFICE EQUIPMENT	\$2,933	\$10,917	\$8,876	\$11,600		\$9,000		\$9,000
281-1001-457.44-02	Desktop Computers					\$9,000		\$9,000	
281-1001-457.52-01	PROPERTY	\$22,033	\$19,095	\$32,340	\$64,909		\$17,970		\$119,038
281-1001-457.52-04	GENERAL LIABILITY	\$12,223	\$5,331	\$2,465	\$5,681		\$2,876		\$10,550
281-1001-457.52-06	CRIME & EMPLOYMENT PRACT.	\$0	\$894	\$1,430	\$2,072		\$2,145		\$1,224
281-1001-457.53-01	TELEPHONE	\$9,748	\$8,075	\$2,383	\$3,575		\$1,025		\$3,600
281-1001-457.53-02	MOBILE PHONE	\$700	\$986	\$1,446	\$2,169		\$1,000		\$2,000
281-1001-457.53-03	INTERNET SERVICE	\$0	\$0	\$3,115	\$4,673		\$4,800		\$3,600
281-1001-457.54-00	ADVERTISING	\$1,885	\$3,079	\$301	\$350		\$4,000		\$3,350
281-1001-457.54-00	Kwik Kopy event guides					\$0		\$3,000	
281-1001-457.54-00	other					\$350		\$350	
281-1001-457.55-00	PRINTING	\$11,112	\$10,745	\$8,255	\$10,545		\$11,000		\$10,350
281-1001-457.55-00	SumnerOne printing & lease					\$10,000		\$10,000	
281-1001-457.55-00	ESHS yearbook space					\$200		\$0	
281-1001-457.55-00	Other					\$345		\$350	
281-1001-457.58-01	HOTEL ROOM	\$2,622	\$1,471	\$1,880	\$2,500		\$3,000		\$4,600
281-1001-457.58-01	MPRA Conference St Charles					\$600		\$2,000	
281-1001-457.58-01	NRPA Conference Atlanta					\$1,300		\$2,600	
281-1001-457.58-01	other					\$600		\$0	
281-1001-457.58-04	MEALS	\$581	\$2,574	\$670	\$1,000		\$1,363		\$1,500
281-1001-457.60-01	COMPUTER/OFFICE SUPPLIES	\$3,687	\$3,886	\$3,383	\$5,000		\$5,000		\$5,000
281-1001-457.60-03	POSTAGE	\$0	\$24		\$0		\$0		
281-1001-457.61-02	MEDICAL SUPPLIES	\$372	\$0		\$0		\$0		
281-1001-457.61-03	JANITORIAL SUPPLIES	\$29,362	\$27,613	\$14,420	\$21,630		\$28,000		\$25,000
281-1001-457.61-04	UNIFORMS & CLOTHING	\$6,227	\$5,295	\$2,377	\$3,566		\$6,000		\$4,000
281-1001-457.61-06	CHEMICALS	\$2,961	\$0		\$0		\$0		

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual YTD	2024 Projected YE	FY24 Budget Sub-lines	FY24 Budget	FY25 Budget Sub-lines	FY25 Budget
		\$320,848	\$317,565	\$201,001	\$361,781	\$0	\$694,574	\$0	\$363,274
Fitness									
281-1006-457.12-00	REGULAR SALARIES & WAGES	\$39,093	\$39,124	\$26,652	\$39,978		\$42,985		\$33,207
281-1006-457.13-00	OTHER SALARIES & WAGES	\$154,306	\$197,719	\$154,128	\$231,192		\$200,000		\$228,093
281-1006-457.21-00	FICA/MEDICARE EXPENSE	\$14,588	\$18,139	\$13,944	\$20,916		\$21,091		\$19,989
281-1006-457.22-01	LAGERS CONTRIBUTIONS	\$2,920	\$962	\$1,755	\$2,633		\$2,708		\$0
281-1006-457.23-01	MEDICAL	\$14,661	\$4,524		\$0		\$0		\$0
281-1006-457.23-08	HEALTH & LIFE INSURANCE / BENEFIT ALLOWANCE	\$2,655	\$1,845	\$1,500	\$2,250		\$2,400		\$0
281-1006-457.24-00	WORKERS' COMPENSATION	\$2,541	\$2,242	\$1,466	\$2,199		\$1,982		\$3,289
281-1006-457.27-00	COMMUNITY CTR MEMBERSHIP	\$992	\$779	\$195	\$293		\$1,096		\$1,722
281-1006-457.33-05	MEDICAL SERVICES	\$1,202	\$782	\$541	\$812		\$908		\$800
281-1006-457.33-08	PAYROLL PROCESSING	\$3,815	\$6,191	\$3,664	\$5,496		\$6,535		\$8,739
281-1006-457.52-04	GENERAL LIABILITY	\$6,729	\$2,451	\$435	\$1,003		\$508		\$1,863
281-1006-457.61-04	UNIFORMS & CLOTHING	\$2,258	\$1,654		\$0		\$1,200		\$1,000
281-1006-457.61-15	OTHER RECREATION RELATED	\$3,762	\$4,281	\$3,665	\$6,000		\$6,000		\$6,000
		\$249,522	\$280,693	\$207,945	\$312,771	\$0	\$287,413	\$0	\$304,702
RECREATION									
281-1007-457.12-00	REGULAR SALARIES & WAGES	\$26,422	\$49,595	\$25,744	\$38,616		\$43,073		\$42,166
281-1007-457.13-00	OTHER SALARIES & WAGES	\$23,712	\$77,896	\$50,032	\$75,048		\$70,000		\$81,186
281-1007-457.14-00	OVERTIME	\$29			\$0		\$0		
281-1007-457.15-01	VACATION	\$804			\$0		\$0		
281-1007-457.21-00	FICA/MEDICARE EXPENSE	\$3,973	\$9,961	\$5,900	\$8,850		\$8,788		\$9,436
281-1007-457.22-01	LAGERS CONTRIBUTIONS	\$2,179	\$3,207	\$1,707	\$2,561		\$2,714		\$3,078
281-1007-457.23-01	MEDICAL	\$1,180			\$0		\$0		\$0
281-1007-457.23-08	HEALTH & LIFE INSURANCE / BENEFIT ALLOWANCE	\$1,700	\$2,900	\$1,400	\$2,100		\$2,400		\$2,400
281-1007-457.24-00	WORKERS' COMPENSATION	\$690	\$1,457	\$626	\$939		\$896		\$1,103
281-1007-457.25-00	COMMUNITY CENTER / UNEMPLOYMENT COMPENSATION	\$1,620	\$0		\$0		\$0		
281-1007-457.27-00	COMMUNITY CTR MEMBERSHIP	\$264	\$312	\$78	\$117		\$626		\$783
281-1007-457.33-05	MEDICAL SERVICES	\$598	\$757	\$272	\$408		\$649		\$400
281-1007-457.33-08	PAYROLL PROCESSING	\$578	\$2,341	\$2,819	\$4,229		\$3,367		\$2,530
281-1007-457.52-04	GENERAL LIABILITY	\$3,601	\$1,254	\$188	\$433		\$219		\$803
281-1007-457.61-04	UNIFORMS & CLOTHING	\$924	\$1,474	\$320	\$350		\$1,200		\$1,000
281-1007-457.61-15	OTHER RECREATION RELATED	\$2,785	\$2,751	\$1,995	\$3,500		\$3,150		\$4,000
		\$71,059	\$153,905	\$91,081	\$137,150	\$0	\$137,082	\$0	\$148,885
281-4401-444.12-00	SENIOR CENTER ACTIVITIES / REGULAR SALARIES & WAGES	\$0	\$41,027	\$26,411	\$39,617		\$43,078		\$44,371
281-4401-444.13-00	SENIOR CENTER ACTIVITIES / OTHER SALARIES AND WAGES	\$0	\$13,174	\$9,306	\$13,959		\$10,498		\$32,859
281-4401-444.21-00	SENIOR CENTER ACTIVITIES / FICA/MEDICARE EXPENSE	\$0	\$4,039	\$2,659	\$3,989		\$4,099		\$5,908
281-4401-444.22-01	RETIREMENT BENEFITS / LAGERS CONTRIBUTIONS	\$0	\$3,046	\$1,667	\$2,501		\$2,714		\$3,239

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual YTD	2024 Projected YE	FY24 Budget Sub-lines	FY24 Budget	FY25 Budget Sub-lines	FY25 Budget
281-4401-444.23-01	HEALTH & LIFE INSURANCE / MEDICAL	\$0	\$9,813	\$5,862	\$8,793		\$9,630		\$9,673
281-4401-444.23-08	BENEFIT ALLOWANCE		\$2,333	\$1,500	\$2,250		\$2,400		\$2,400
281-4401-444.24-00	SENIOR CENTER ACTIVITIES / WORKERS' COMPENSATION	\$0	\$157	\$91	\$137		\$64		\$147
281-4401-444.27-00	SENIOR CENTER ACTIVITIES / COMMUNITY CTR MEMBERSHIP	\$0	\$156		\$313		\$313		\$313
281-4401-444.33-08	PROFESSIONAL SERVICES / PAYROLL PROCESSING	\$0	\$445	\$282	\$423		\$396		\$460
281-4401-444.52-04	GENERAL LIABILITY		\$107	\$170	\$393		\$199		\$730
281-4401-444.60-01	OFFICE OPERATIONS / COMPUTER/OFFICE SUPPLIES	\$0	\$40	\$203	\$203		\$200		\$200
281-4401-444.60-03	OFFICE OPERATIONS / POSTAGE	\$0			\$45		\$45		\$45
281-4401-444.61-03	OPERATING MATL/SUPPLIES / JANITORIAL SUPPLIES	\$0	\$124	\$142	\$150		\$100		\$150
281-4401-444.61-07	MINOR EQUIPMENT PURCH		\$6,700		\$0		\$0		
281-4401-444.61-30	OPERATING MATL/SUPPLIES / MISCELLANEOUS	\$0	\$7,298	\$5,296	\$6,000		\$6,000		\$7,000
281-4401-444.69-06	MISCELLANEOUS FEES / LICENSES & TITLES	\$0	\$779	\$403	\$403		\$650		\$400
Total		\$0	\$89,238	\$53,992	\$79,174	\$0	\$80,386	\$0	\$107,895
Total Expenses		\$1,869,674	\$2,290,579		\$2,232,419		\$2,430,702		\$2,411,093

Gain (Loss)	-\$25,253	\$198,293		\$285,353		\$550,998		-\$24,745
Beginning Fund Balance	\$513,014	\$487,761		\$686,054				\$971,407
Ending Fund Balance	\$487,761	\$686,054		\$971,407				\$946,662

Minimum Balance Goal	\$850,000
Audit Reserve	\$500,000
(Repair/Replacement Fund)	

DEBT SERVICE FUND

8/1/2024

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 YTD	2024 Projected YE	FY24 Sub-lines	FY24 Budget	FY25 Sub-lines	FY25 Budget
405-0000-361.01-00	BANK ACCOUNTS	\$10,132	\$10,486	\$5,143	\$7,714		\$7,000		\$7,500
405-0000-391.93-00	COMMUNITY CENTER TAX	\$1,901,554	\$1,640,000		\$1,400,000		\$1,440,000		\$1,000,000
405-0000-391.99-00	TRANSFERS FROM OTHER FUND	\$97,752	\$97,000		\$97,000		\$97,000		\$97,000
405-0000-391.99-00	Transfer from GOLF TIF					\$97,000		\$97,000	
		\$2,009,438	\$1,747,486	\$5,143	\$1,504,714		\$1,544,000		\$1,104,500
405-1001-471.86-01	PRINCIPAL RETIREMENT						\$1,225,000		\$1,235,000
405-1001-471.86-01	Community Center	\$1,100,000	\$1,135,000	\$1,155,000	\$1,155,000	\$1,155,000		\$1,165,000	
405-1001-471.86-01	Clubhouse	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000		\$70,000	
405-1001-472.86-02	INTEREST EXPENSE						\$508,036		\$497,201
405-1001-472.86-02	Community Center	\$535,315	\$502,606	\$240,885	\$481,771	\$481,771		\$471,461	
405-1001-472.86-02	Clubhouse	\$27,753	\$26,347	\$14,996	\$26,265	\$26,265		\$25,740	
405-1001-475.86-05	TRUSTEE & DS FEES				\$6,026		\$3,850		\$6,000
405-1001-475.86-05	Community Center	\$3,748	\$5,325	\$1,237		\$5,000		\$5,000	
405-1001-475.86-05	Clubhouse	\$1,375	\$1,375	\$413		\$1,026		\$1,000	
Total		\$1,738,191	\$1,740,653	\$1,482,531	\$1,739,062		\$1,736,886		\$1,738,201

Ending Balance	\$1,604,732	\$1,611,565	\$1,377,217	\$743,516
Community Center	\$1,606,108	\$1,613,663	\$1,379,606	\$745,645
Golf Clubhouse	\$3,205	\$2,483	\$2,192	\$2,452

Debt Service Reserve	\$732,369
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Parks & Recreation

8/1/2024

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual	2024 Projected	Parks Rec Sub-lines	FINAL 2024 Parks Rec	n Progress) Sub-lines	FY25 (In Progress)
210-0000-311.01-00	REAL ESTATE TAX	\$438,383	\$456,983	\$503,791	\$505,000		\$505,000		\$525,000
210-0000-311.02-00	PERSONAL PROPERTY TAXES	\$134,388	\$154,152	\$147,480	\$150,000		\$150,000		\$144,000
210-0000-311.04-00	SUR-TAX	\$106,493	\$115,249	\$121,615	\$103,500		\$103,500		\$120,000
210-0000-312.01-00	RAILROAD & UTILITY	\$23,740	\$28,761	\$28,295	\$30,000		\$30,000		\$28,000
210-0000-312.03-00	HOUSING AUTHORITY	\$8,857	\$9,397		\$7,500		\$7,500		\$9,000
210-0000-314.01-00	CIGARETTE TAX	\$14,554	\$15,250	\$10,862	\$16,300		\$15,000		\$15,000
210-0000-331.01-02	MARC - SENIOR CENTER	\$19,083			\$0		\$0		\$0
210-0000-332.01-00	SENIOR SERVICES GRANT	\$8,718			\$0		\$0		\$0
210-0000-347.02-11	CONCESSION STAND	\$584	\$569	\$133	\$500		\$500		\$500
210-0000-347.02-12	ADULT SPORTS	\$850	\$1,977	\$1,160	\$4,000		\$3,000		\$4,000
210-0000-347.02-13	YOUTH SPORTS	\$51,172	\$40,882	\$30,131	\$35,000		\$40,000		\$35,000
210-0000-347.02-14	EXERCISE/DANCE PROGRAMS	\$225			\$0		\$0		\$0
210-0000-347.02-15	OTHER REC. PROGRAMS	\$0			\$1,000		\$1,000		
210-0000-361.01-00	BANK ACCOUNTS	\$4,524	\$3,613	\$2,230	\$4,000		\$4,000		\$3,500
210-0000-361.07-00	DUE ON DELQ TAXES	\$6,462	\$6,273	\$5,165	\$5,165		\$4,000		\$4,000
210-0000-363.10-05	FIELD RENTALS	\$208	\$370	\$245	\$500		\$1,000		\$1,000
210-0000-363.10-06	SHELTER RENTALS	\$2,750	\$2,365	-\$129	\$1,500		\$1,500		\$1,000
210-0000-365.02-00	DONATIONS	\$87,909	\$1,000	\$1,925	\$49,500		\$20,000		\$30,000
210-0000-365.02-00	piccadilly					\$40,000		\$30,000	
210-0000-365.02-00	Siloam Springs					\$9,500			
210-0000-369.01-00	MISCELLANEOUS	\$0		\$41,525	\$0		\$0		
210-0000-369.06-00	INSURANCE REIMBURSEMENTS	\$890			\$0		\$0		
210-0000-391.11-00	TRANSFER FROM COMM DEVEL	\$308,288	\$1,330		\$0		\$0		
210-0000-392.00-00	PROCEEDS FROM ASSET SALE	\$0			\$15,000		\$15,000		\$15,000
		\$1,218,078	\$838,171	\$894,428	\$928,465		\$901,000		\$935,000
ADMINISTRATION									
210-1001-451.12-00	REGULAR SALARIES & WAGES	\$276,529	\$248,992	\$169,301	\$253,952		\$308,916		\$306,975
210-1001-451.13-00	OTHER SALARIES & WAGES	\$61,000	\$69,307	\$49,373	\$74,059		\$88,045		\$88,045
210-1001-451.14-00	OVERTIME	\$24	\$103	\$1,168	\$1,752		\$240		\$240
210-1001-451.15-01	VACATION	\$0	\$4,829	\$850	\$850		\$0		
210-1001-451.15-03	COMP TIME	\$1,299	\$2,375	\$624	\$624		\$0		
210-1001-451.21-00	FICA/MEDICARE EXPENSE	\$24,870	\$23,780	\$16,335	\$24,503		\$30,386		\$30,237
210-1001-451.22-01	LAGERS CONTRIBUTIONS	\$20,718	\$19,137	\$10,753	\$16,130		\$22,568		\$22,427
210-1001-451.23-01	MEDICAL	\$92,992	\$88,413	\$52,675	\$79,012		\$63,960		\$63,960
210-1001-451.23-08	BENEFIT ALLOWANCE	\$18,745	\$15,222	\$10,800	\$16,200		\$15,600		\$15,600
210-1001-451.24-00	WORKERS' COMPENSATION	\$12,797	\$8,984	\$3,332	\$4,998		\$10,961		\$10,882
210-1001-451.25-00	UNEMPLOYMENT COMPENSATION	\$384	\$0		\$0		\$0		
210-1001-451.26-01	ADMIN FEES - SECTION 125	\$105	\$111	\$68	\$102		\$111		\$111
210-1001-451.27-00	COMMUNITY CTR MEMBERSHIP	\$1,007	\$1,403	\$351	\$527		\$1,643		\$1,643
210-1001-451.29-05	EMPLOYEE APPRECIATION	\$615	\$521	\$331	\$400		\$400		\$400
210-1001-451.33-01	LEGAL	\$712	\$83		\$0		\$500		\$500
210-1001-451.33-03	CONSULTING/ENGINEERING	\$626	\$0		\$750		\$750		\$750
210-1001-451.33-05	MEDICAL SERVICES	\$736	\$882	\$674	\$800		\$800		\$800

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual	2024 Projected	Parks Rec Sub-lines	FINAL 2024 Parks Rec	n Progress) Sub-lines	FY25 (In Progress)
210-1001-451.33-08	PAYROLL PROCESSING	\$2,660	\$4,263	\$2,985	\$4,477		\$3,548		\$4,352
210-1001-451.34-04	COMPUTER PROGRAMMING	\$1,356	\$1,300	\$1,057	\$1,080		\$2,500		\$1,030
210-1001-451.34-04	TeamSideline					\$700		\$700	
210-1001-451.34-04	Weekly Board Report					\$180		\$180	
210-1001-451.34-04	Other					\$200		\$150	
210-1001-451.35-01	RECREATION OFFICIALS	\$9,635	\$8,290	\$6,001	\$7,500		\$11,000		\$8,000
210-1001-451.35-03	OTHER INSTRUCTORS	\$1,520	\$2,832	\$322	\$3,000		\$1,500		\$3,000
210-1001-451.41-01	ELECTRICITY	\$11,902	\$12,955	\$6,258	\$12,000		\$12,000		\$12,000
210-1001-451.41-03	WATER & SEWER	\$5,847	\$7,499	\$2,516	\$7,000		\$7,000		\$7,000
210-1001-451.41-05	REFUSE COLLECTION	\$4,598	\$4,103	\$4,000	\$6,500		\$6,000		\$6,500
210-1001-451.43-02	CONTRACTS-BLDG & EQUIP	\$1,636	\$912	\$1,459	\$1,800		\$900		\$1,800
210-1001-451.43-02	Social Media Archiving					\$1,000		\$1,000	
210-1001-451.43-02	Alarm Monitoring					\$800		\$800	
210-1001-451.43-10	VEHICLE MAINTENANCE	\$1,489	\$1,920	\$933	\$1,500		\$1,500		\$2,600
210-1001-451.43-11	MACHINERY & EQUIPMENT	\$4,269	\$3,639	\$2,067	\$3,000		\$3,000		\$3,000
210-1001-451.43-12	BUILDINGS & IMPROVEMENTS	\$1,115	\$1,743	\$903	\$1,500		\$1,500		\$7,500
210-1001-451.43-12	Start New Shop					\$1,500		\$6,000	
210-1001-451.43-12	Other							\$1,500	
210-1001-451.43-25	PARKS RELATED	\$15,876	\$18,060	\$8,957	\$12,000		\$12,000		\$12,000
210-1001-451.43-27	BALL FIELD MAINTENANCE	\$1,263	\$2,245	\$472	\$1,500		\$1,500		\$1,500
210-1001-451.43-28	WALK TRAIL MAINTENANCE	\$15,248	\$6,996	\$9,933	\$10,000		\$10,000		\$500
210-1001-451.43-29	LAKE MAINTENANCE	\$0	\$238	\$150	\$300		\$300		\$300
210-1001-451.43-30	SPLASH PARK MAINTENANCE	\$3,260	\$1,600	\$688	\$3,500		\$1,000		\$1,500
210-1001-451.44-02	OFFICE EQUIPMENT	\$2,012	\$2,468		\$1,800		\$1,800		\$200
210-1001-451.44-04	MACHINERY & EQUIPMENT	\$6,034	\$8,904	\$4,252	\$8,000		\$8,000		\$8,000
210-1001-451.44-06	LAND RENTALS	\$5,338	\$5,878	\$465	\$3,500		\$6,500		\$4,000
210-1001-451.45-10	COMMUNITY IMPROVEMENTS	\$21			\$0		\$0		
210-1001-451.52-01	PROPERTY	\$983	\$2,920	\$3,602	\$8,152		\$5,097		\$14,949
210-1001-451.52-02	INLAND MARINE	\$254	\$308	\$105	\$240		\$158		\$440
210-1001-451.52-04	GENERAL LIABILITY	\$13,113	\$4,672	\$2,048	\$4,720		\$2,354		\$9,465
210-1001-451.52-04	Travelers General Liability							\$8,765	
210-1001-451.52-04	Urban Trails Volunteer Liability Coverage							\$700	
210-1001-451.52-05	AUTO	\$1,028	\$3,492	\$2,166	\$3,780		\$3,250		\$4,422
210-1001-451.52-06	CRIME	\$0	\$456	\$729	\$1,056		\$1,093		\$624
210-1001-451.53-01	TELEPHONE	\$2,038	\$1,564	\$739	\$1,109		\$1,200		\$1,200
210-1001-451.53-02	MOBILE PHONE	\$3,175	\$4,931	\$2,428	\$3,642		\$4,300		\$3,650
210-1001-451.54-00	ADVERTISING	\$1,020	\$334	\$1,404	\$1,500		\$1,000		\$1,500
210-1001-451.55-00	PRINTING	\$148		\$344	\$345		\$250		\$400
210-1001-451.58-01	HOTEL ROOM	\$1,020	\$789	\$2,821	\$2,820		\$2,000		\$3,000
210-1001-451.58-04	MEALS	\$1,117	\$369	\$161	\$950		\$600		\$1,000
210-1001-451.60-01	COMPUTER/OFFICE SUPPLIES	\$734	\$615	\$425	\$450		\$400		\$500
210-1001-451.60-03	POSTAGE	\$20	\$31	\$24	\$50		\$50		\$75
210-1001-451.61-02	MEDICAL SUPPLIES	\$0	\$1,514		\$1,500		\$50		\$50
210-1001-451.61-03	JANITORIAL SUPPLIES	\$347	\$602	\$236	\$400		\$250		\$400
210-1001-451.61-04	UNIFORMS & CLOTHING	\$3,268	\$2,294	\$1,806	\$2,700		\$2,500		\$2,700
210-1001-451.61-06	CHEMICALS	\$1,481	\$942	\$392	\$1,500		\$1,500		\$1,500
210-1001-451.61-07	MINOR EQUIPMENT PURCH	\$479	\$1,220	\$409	\$1,000		\$1,000		\$1,000

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual	2024 Projected	Parks Rec Sub-lines	FINAL 2024 Parks Rec	n Progress) Sub-lines	FY25 (In Progress)
210-1001-451.61-15	OTHER RECREATION RELATED	\$14,520	\$15,730	\$6,413	\$12,000		\$12,000		\$12,000
210-1001-451.61-15	Volleyball nets & standards					\$4,000		\$0	
210-1001-451.61-15	other					\$8,000		\$11,000	
210-1001-451.61-15	Volleyball Carts							\$1,000	
210-1001-451.61-18	OTHER PARK & REC RELATED	\$487	\$65		\$0		\$0		
210-1001-451.61-30	MISCELLANEOUS	\$162	\$55	\$8,636	\$8,636		\$100		\$100
210-1001-451.62-01	GASOLINE & DIESEL	\$16,014	\$13,705	\$7,583	\$13,000		\$12,000		\$13,000
210-1001-451.62-02	OIL & LUBRICANTS	\$1,104	\$1,486	\$434	\$1,200		\$1,200		\$1,200
210-1001-451.67-01	REGISTRATION FEES	\$2,384	\$4,128	\$1,791	\$3,000		\$3,000		\$3,000
210-1001-451.67-01	CPSI & Splash pad - Scott, L&L - Jeff					\$1,200		\$0	
210-1001-451.67-01	Conference Registrations					\$1,200		\$1,200	
210-1001-451.67-01	Other					\$600		\$1,800	
210-1001-451.67-02	DUES & MEMBERSHIPS	\$2,299	\$2,390	\$1,343	\$2,300		\$2,300		\$2,300
210-1001-451.69-01	BANK/TRANSACTION CHARGES	\$1,639	\$4,774	\$971	\$1,456		\$6,400		\$1,750
210-1001-451.69-04	ASSESSMENT LIST	\$12,865	\$12,887	\$13,728	\$13,800		\$13,100		\$13,100
210-1001-451.72-00	BUILDINGS PURCHASED	\$86,592	\$271,158		\$0		\$0		
210-1001-451.73-00	SYSTEM IMPROVEMENTS	\$19,850	\$49,259	\$62,165	\$90,000		\$90,000		\$12,000
210-1001-451.73-00	Milwaukee Park					\$90,000		\$0	
210-1001-451.73-00	Swing Replacement - Sunnyside					\$0		\$12,000	
210-1001-451.74-01	MACHINERY PURCHASED	\$25,245		\$6,650	\$25,000		\$25,000		\$67,000
210-1001-451.74-01	Skid Loader					\$25,000		\$55,000	
210-1001-451.74-01	Mower Trailer					\$0		\$12,000	
210-1001-451.74-02	VEHICLES	\$0		\$102,418	\$103,000		\$110,000		\$35,000
210-1001-451.74-02	Trade Ranger for 4 seat Gator					\$0		\$35,000	
210-1001-491.89-01	TRANSFER TO GENERAL	\$22,544	\$17,000	\$11,333	\$17,000		\$17,000		\$17,000
	Need to Transfer to 260 for Milwaukee Park Project								\$130,000
210-1001-491.89-10	TRANSFER TO CONST SERVICE	\$0			\$0		\$0		
210-4401-444.12-00	REGULAR SALARIES & WAGES	\$38,242			\$0		\$0		
210-4401-444.13-00	SENIOR CENTER ACTIVITIES / OTHER SALARIES AND WAGES	\$6,635			\$0		\$0		
210-4401-444.21-00	FICA/MEDICARE EXPENSE	\$3,362			\$0		\$0		
210-4401-444.22-01	LAGERS CONTRIBUTIONS	\$2,851			\$0		\$0		
210-4401-444.23-01	MEDICAL	\$9,650			\$0		\$0		
210-4401-444.23-08	HEALTH & LIFE INSURANCE / BENEFIT ALLOWANCE	\$1,800			\$0		\$0		
210-4401-444.24-00	WORKERS' COMPENSATION	\$162			\$0		\$0		
210-4401-444.27-00	COMMUNITY CTR MEMBERSHIP	\$106			\$0		\$0		
210-4401-444.33-08	PAYROLL PROCESSING	\$295			\$0		\$0		
210-4401-444.52-04	GENERAL LIABILITY	\$1,249			\$0		\$0		
210-4401-444.60-01	COMPUTER/OFFICE SUPPLIES	\$68			\$0		\$0		
210-4401-444.60-03	POSTAGE	\$23			\$0		\$0		
210-4401-444.61-03	JANITORIAL SUPPLIES	\$268			\$0		\$0		
210-4401-444.61-30	MISCELLANEOUS	\$9,184	\$701		\$0		\$0		
210-4401-444.69-06	LICENSES & TITLES	\$540	\$0		\$0		\$0		
Total		\$918,603	\$1,000,378	\$613,357	\$890,922		\$955,580		\$981,677

GAIN (LOSS)	\$299,475	-\$162,207		\$37,543		-\$54,580		-\$46,677
Beginning Fund Balance	\$25,470	\$324,945		\$162,738				\$200,281

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 Actual	2024 Projected	Parks Rec Sub-lines	FINAL 2024 Parks Rec	(In Progress) Sub-lines	FY25 (In Progress)
	Ending Fund Balance	\$324,945	\$162,738		\$200,281				\$153,604

GOAL - 15%	\$150,000
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AIRPORT

8/1/2024

ACCOUNT ID	Description	2022 Actual	2023 Actual	2024 YTD	2024 Projected YE	FY24 Sub-lines	FY24 Budget	FY25 Sub-lines	FY25 Budget
540-0000-361.01-00	BANK ACCOUNTS	\$4	\$4						
540-0000-363.02-00	CROP RENT	\$1,092	\$1,950		\$1,092		\$1,092		\$1,092
540-0000-363.02-00	Farm Agreement					\$1,092		\$1,092	
540-0000-363.04-00	AIRPORT FACILITY RENT	\$12,715	\$12,805	\$9,251	\$27,860		\$27,420		\$31,620
540-0000-363.04-00	Enclosed Hangars (3 planes x \$175/mo)					\$6,300		\$6,300	
540-0000-363.04-00	Golf Maintenance					\$14,400		\$14,400	
540-0000-363.04-00	T Hangars (2 planes x \$80/mo)					\$7,160		\$1,920	
540-0000-363.04-00	Non-Aviation Storage (5 x \$150/mo)							\$9,000	
540-0000-391.01-00	TRANSFER FROM GENERAL	\$11,780	\$79,000						
		\$25,591	\$93,759	\$9,251	\$28,952		\$28,512		\$32,712
540-1001-454.33-01	LEGAL	\$74							
540-1001-454.41-01	ELECTRICITY	\$1,824	\$2,946	\$2,030	\$3,044		\$2,200		\$3,500
540-1001-454.41-02	GAS SERVICE	\$2,650	\$4,386	\$3,192	\$3,200		\$4,000		\$3,500
540-1001-454.41-03	WATER	\$229	\$474	\$240	\$360		\$300		\$400
540-1001-454.43-12	BUILDINGS & IMPROVEMENTS	\$23					\$150		\$150
540-1001-454.52-35	OTHER COVERAGE	\$4,024	\$4,374	\$4,374	\$6,067		\$6,067		\$6,100
540-1001-454.52-35	Travelers GL, etc					\$567		\$600	
540-1001-454.52-35	Airport					\$5,500		\$5,500	
540-1001-454.53-01	TELEPHONE	\$21							
540-1001-454.54-00	ADVERTISING & PUBLICATION	\$70	\$70						
540-1001-491.89-01	TRANSFER TO GENERAL	\$2,400	\$2,400	\$1,600	\$3,000		\$15,400		\$6,000
540-1001-491.89-01	Indirect					\$2,400		\$2,400	
540-1001-491.89-01	Reimburse Fund Advance					\$600		\$3,600	
540-1001-491.89-07	OPERATING TRANSFERS OUT / TRANSFER TO GOLF	\$7,000	\$54,000		\$7,000				\$7,000
540-1001-491.89-10	OPERATING TRANSFERS OUT / TRANSFER TO CONST SERVICE	\$6,000	\$24,000		\$6,000				\$6,000
Total		\$24,315	\$92,650	\$11,436	\$28,671		\$28,117		\$32,650

Gain (Loss)	\$1,276	\$1,109	\$281	\$395	\$62
Ending Fund Balance	-\$907	\$202	\$483		\$545

Grant Reimbursement (February)	\$335,348	\$312,992	\$290,635	\$268,279
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