




2025 BUDGET



Agenda

- Introduction
- Budgetary Basis and Organization
- Organizational Structure
- Sources of Funds
- 2024 Budgetary Summary & Projections
- Financial Comparison
- Revenues/Expenses
- 2025 Proposed Budget



**A budget is telling
your money where
to go instead of
wondering where
it went.**

Dave Ramsey

Introduction

***Building a healthy, happy community
through people, parks, programs and
partnerships.***

Thompson Rivers Parks & Recreation is a Special District, funded primarily by local property taxes to provide and maintain parks and recreational facilities for the enjoyment of all its district citizens. We are not a city department.

Thompson Rivers Parks & Recreation District serves the community with recreational sports, fitness and special events. Whether you are trying a sport for the first time, actively involved in a variety of programs or just looking to meet new families and friends in our area, we invite you to join us. We operate and maintain six facilities across the Johnstown-Milliken area where you, your family, and your neighbors can come together in the name of fun.

Budgetary Basis and Organization

Thompson Rivers Parks & Recreation District budgets on a Modified Accrual Basis which treats the purchases of capital assets and debt principal payments as expenses and does not include an expense for depreciation.

The accounting system of the District is organized as a single enterprise fund; however, for budget purposes, revenues and expenses are classified by division. Division budgets include operating revenues and expenses, some of which are classified into subcategories based on programs or functions. For example, the Recreation budget includes subcategories for youth and adult programs, and the golf budgets are classified into operations, and grounds maintenance subcategories.

The budget also includes non-operating revenues, such as intergovernmental (Town of Milliken) and/or private grant funding, property tax allocations, Conservation Trust Funds and miscellaneous income, and non-operating expenses such as capital projects.

Sources of Funds

User Fees

MAC and JAC - Registrations fees for athletic and programs, class registrations, punch passes, facility rentals, special events and concessions

Golf - Green fees, equipment rental, season and punch passes, food and beverage, merchandise, and Junior Golf

Pool - Admission fees and concessions

Property Taxes

In 2024, the District is authorized to levy 3.594 mills to be collected in the 2025 calendar year.

Inter-government Agreements

Town of Milliken - The Town entered into an agreement with the District and continues to pay \$200,000 annually

Boys & Girls Club of Weld County - B&G contribute \$16,683 in 2024 for space, this payment increases by 5% each year

Conservation Trust Fund

The District receives approximately \$180,000/year in Lottery Funding based on our population - The District uses these funds to pay the principal portion of the MAC Lease

Interest and Other

In addition to interest income from banks and investment CDs, the District, on occasion, will also sell off assets

TRPR 2024 Budget Summary & Projections

District overall uses of funds include:

- Operating expenses (80.27%)
- Debt service (13.31%)
- Capital expenditures (6.42%)





**THOMPSON
RIVERS**
parks + recreation

Financial Comparison

2024 to 2025

Revenues

Operating Revenues

Athletics (Youth & Adults): \$168,500 - increase of \$24,500 = 17.01%

Aquatics: \$46,500 - increase of \$11,100 = 31.36%

Communications: \$15,000 - 0% change

Facility (B&G, Town of Milliken, Rentals, Concessions): \$277,641 - increase of \$25,641 = 10.18%

Mad Russian Golf Course: \$1,615,000 - increase of \$370,000 = 29.72%

Mad Russian Event Center: \$77,000 - decrease of \$37,000 = 32.46%

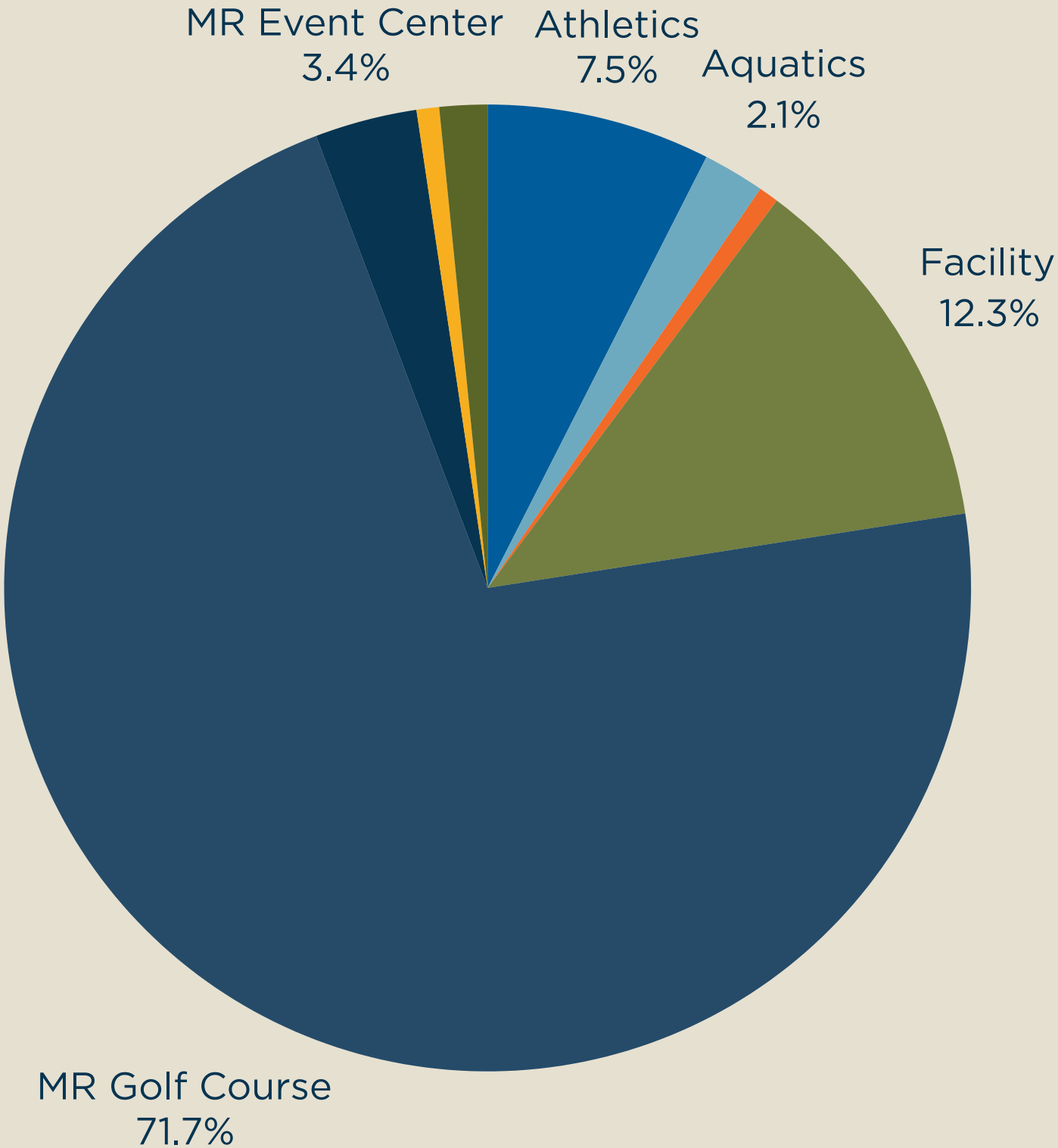
Parks: \$17,000 - decrease of \$28,000 = 62.22%

Programs: 36,000 - increase of \$1,000 = 2.86%

Total Operating Revenues from 2024 to 2025

2024: \$1,885,400

2025: \$2,135,641



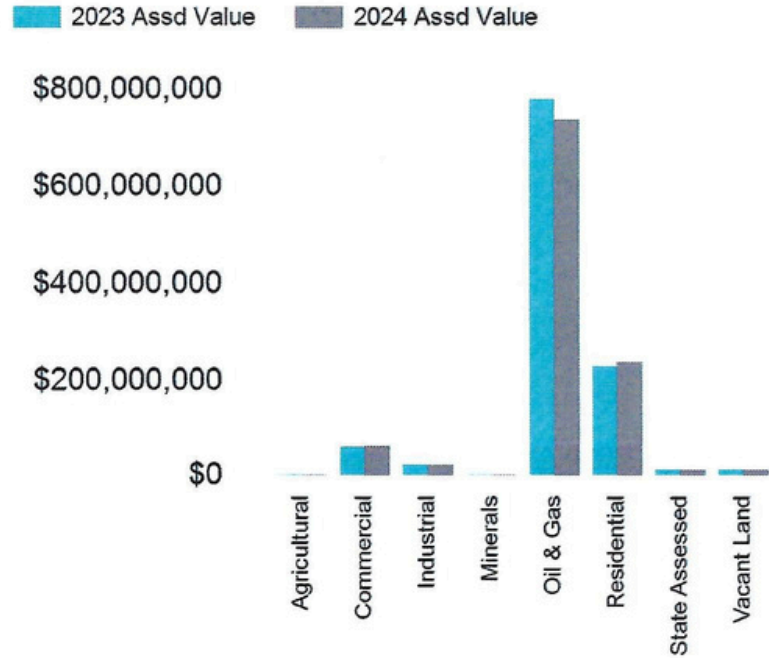
**Increase by \$250,241 =
13.27%**

THOMPSON RIVER REC
2024 Taxable Assessed Value

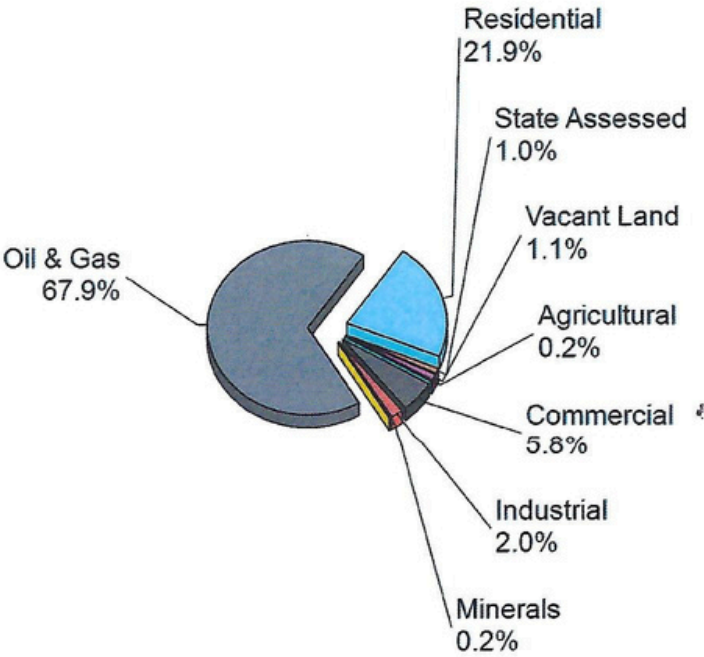


	2023 Final Assessed Value	2024 Preliminary Assessed Value	\$ Change	% Change
Vacant Land	\$11,152,810	\$11,666,030	\$513,220	4.6%
Residential	\$229,636,790	\$238,073,420	\$8,436,630	3.7%
Commercial	\$59,841,170	\$63,061,420	\$3,220,250	5.4%
Industrial	\$21,927,670	\$21,609,020	(\$318,650)	(1.5%)
Agricultural	\$1,870,010	\$1,998,290	\$128,280	6.9%
Minerals	\$2,465,910	\$2,297,090	(\$168,820)	(6.8%)
Oil & Gas	\$780,556,700	\$739,248,990	(\$41,307,710)	(5.3%)
State Assessed	\$10,361,910	\$10,361,910	-	-
Total by Authority	\$1,117,812,970	\$1,088,316,170	(\$29,496,800)	(2.6%)

Value Changes



2024 Assessed Value by Type



Notes:
2024 Preliminary values are reflective of current law (requires the same rates and adjustments as 2023).
2024 State Assessed values will not be available until the August certification.
Values are subject to change as a result of appeals.

Non-Operating Revenues

Conservation Trust Fund: \$180,000 - decrease by \$5,000 = 2.70%

Property Tax: \$3,938,175.06 - decrease of \$105,824.94 = 2.6%

Specific Ownership Tax: \$115,000 - increase of \$25,000 = 24.39%

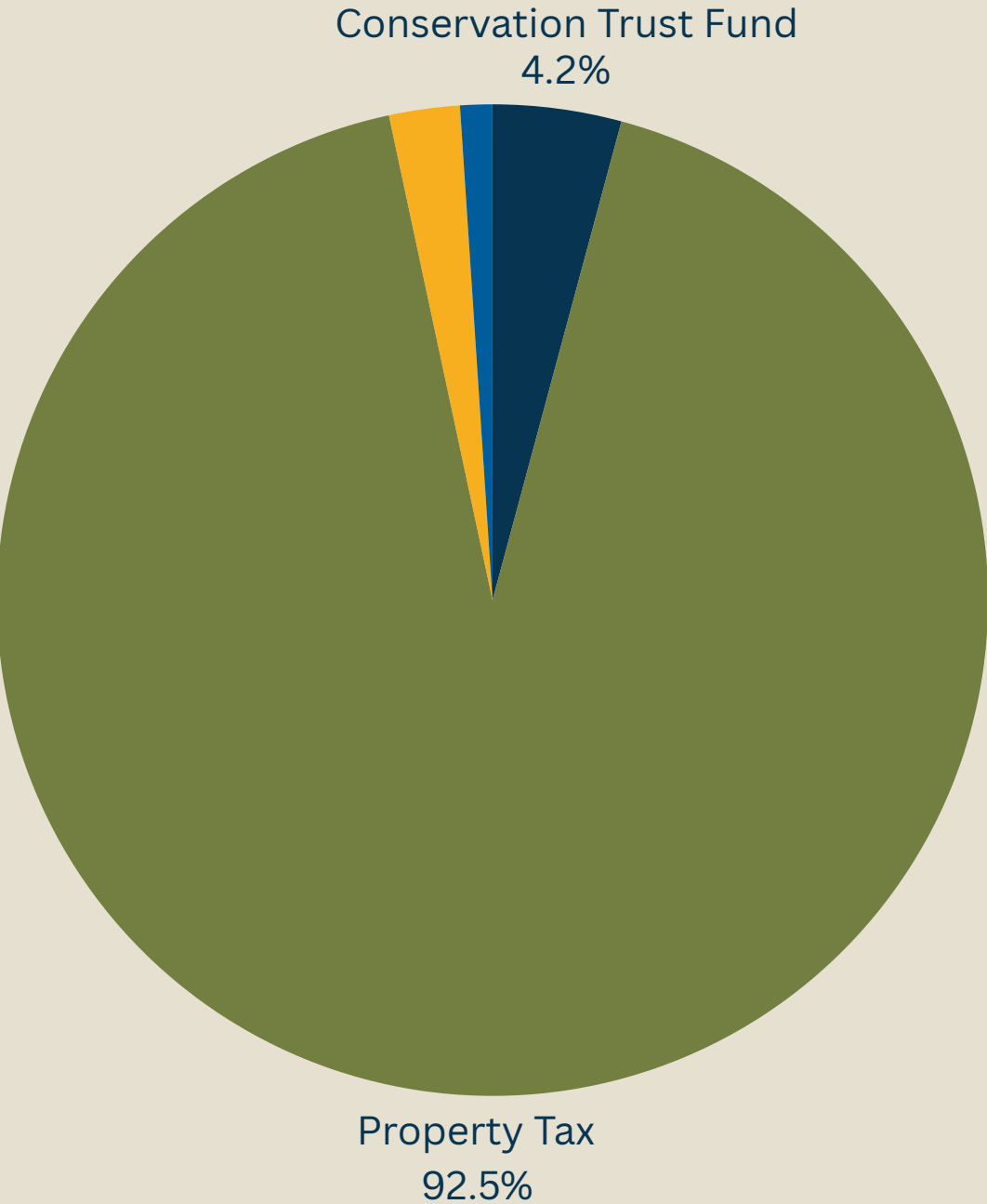
Misc (Sale of Assets, Interest): \$45,000 - increase of \$9,000 = 25%



Total Non-Operating Revenues from 2024 to 2025

2024: \$4,171,500

2025: \$4,135,603.62



Decrease of \$35,896 = .86%



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Expenses

Operating Expenses

Administration Department (Admin/Finance/HR): \$1,132,030.55 - increase by \$46,123.55 = 4.25%

Community Impact Department (Communications/Community Events/Events Center: \$867,558.88 - decrease by \$3,413.12 = .39%

Recreation Department (Athletics/Outdoor Rec/Programs): \$493,044.44 - increase by \$65,366.44 = 15.28%

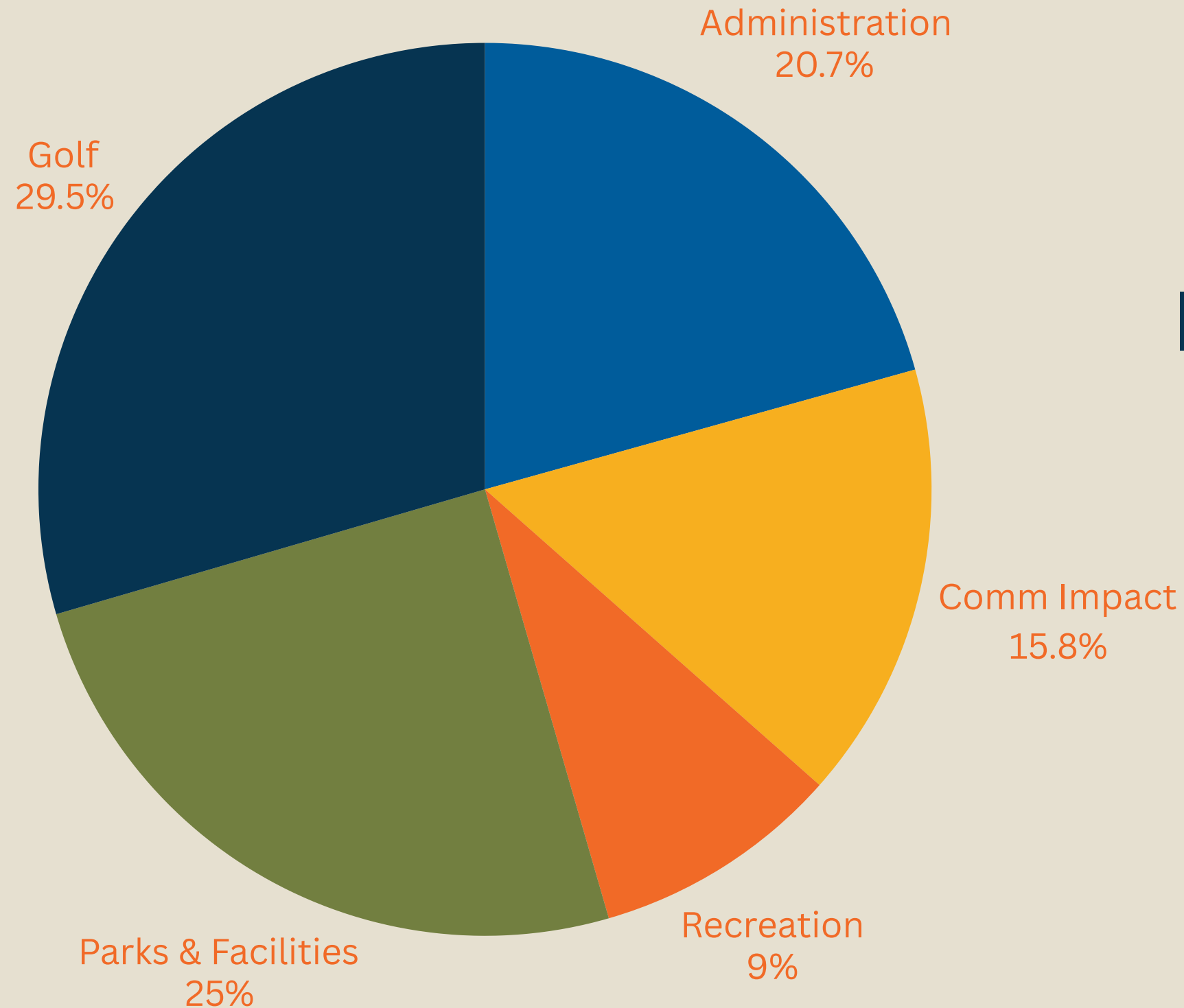
Parks and Facilities Department(Aquatics/Facilities/Parks): \$1,366,673.25 - increase by \$50,610.25 = 3.85%

Golf Department (Operations/Maintenance): \$1,615,721.99 - increase by \$480,171.99 = 42.29%

Total Operating Expenses from 2024 - 2025

2024: \$4,366,565.21

2025: \$5,475,029.11



**Increase by \$1,108,463.90 =
25.39%**

Non-Operating Expenses

Debt Services:

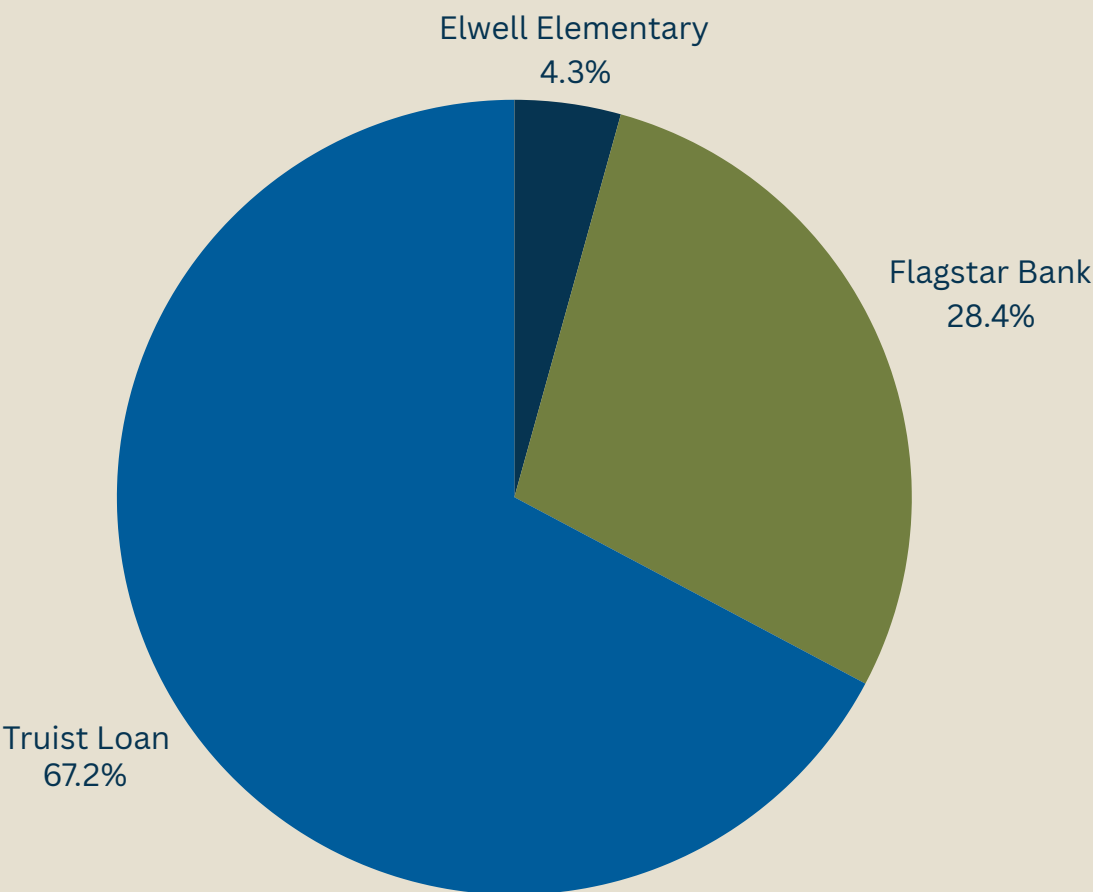
Elwell Elementary School Gym: \$37,500.00 - increase of \$37,500 = 50.%

Flagstar Bank (Principal & Interest): \$247,022.68 - 0% change

Truist Loan (Principal & Interest): \$583,730.82 - 0% change

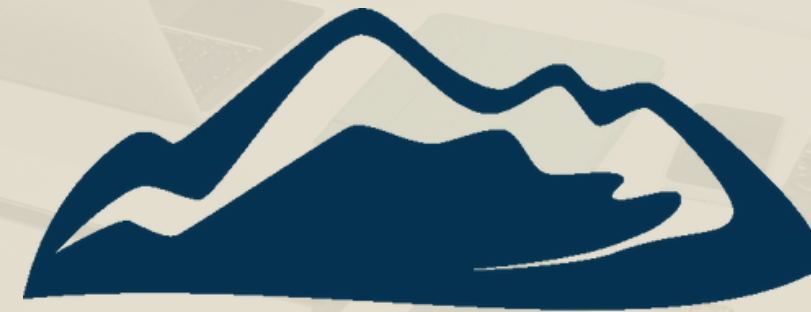
2024: \$954,224.84

2025: \$868,253.50



**Decrease by
\$85,971.34 = 9.01%**

2025 Proposed Budget



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Overall 2025

Revenue vs. Expense

2025 Total Revenue: \$6,568,244.62

2025 Total Expenses: \$6,543,282.61

Bottom Line: \$24,962.01

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
Revenue	
10000-22 Athletics - Revenue	
100000-22 Scholarship Revenue	5,000.00
10000A-22 Youth - Revenue	
10001-22 Baseball	20,000.00
10002-22 Basketball (Youth)	23,000.00
10003-22 Flag Football	15,000.00
10004-22 Pop-up Programming	0.00
10005-22 Soccer	38,000.00
10006-22 Softball (Youth)	9,000.00
10007-22 T-Ball	7,000.00
10009-22 Track	13,000.00
10010-22 Volleyball (Youth)	10,000.00
10011-22 Youth Programs (Other)	1,500.00
Total 10000A-22 Youth - Revenue	136,500.00
1000B-22 Adult - Revenue	
10012-22 Basketball (Adult)	5,000.00
10013-22 Horseshoes (Adult)	500.00
10014-22 Softball (Adult)	10,000.00
10015-22 Volleyball (Adult)	9,500.00
10016-22 Other (Adult)	2,000.00
Total 1000B-22 Adult - Revenue	27,000.00
Total 10000-22 Athletics - Revenue	168,500.00
11000-22 Aquatics - Revenue	
11001-22 Pool (Admissions)	22,500.00
11002-22 Cash Over/Under	0.00
11003-22 Pool Programs	10,500.00
11004-22 Pool (Rental)	7,500.00
13002-22B Pool Concessions	6,000.00
13002-22C Cash Over/Under	0.00
Total 13002-22B Pool Concessions	6,000.00
Total 11000-22 Aquatics - Revenue	46,500.00
12000-22 Communication - Revenue	
12001-22 Community Events	5,000.00
12002-22 Sponsorships	10,000.00
Total 12000-22 Communication - Revenue	15,000.00
13000-22 Facility - Revenue	
13001-22 B&G Club Operations Contribution	17,640.00
13002-22 Concessions - MAC	9,001.00
13002A-22 Cash Over/Under	0.00
Total 13002-22 Concessions - MAC	9,001.00
13002A-22A Concessions - NFP	16,000.00
13002A-22B Cash/Over Under Concessions - NFP	0.00

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
Total 13002A-22A Concessions - NFP	16,000.00
13004-22 Facility Rental	37,500.00
13005-22 MAC Payment (Town of Milliken)	200,000.00
13006-23 Golf Operations	
13007-23 Concessions	220,000.00
13008-23 Green Fees	1,150,000.00
13009-23 Memberships/Passes	13,000.00
13010-23 Pro Shop	162,500.00
13011-23 Programs/Leagues	20,000.00
13011A-23 SKINS	0.00
Total 13011-23 Programs/Leagues	20,000.00
13012-23 Tournaments	8,000.00
13013-23 Tips	24,000.00
13014-23 Cash Over/Under Mad Russian	0.00
13014A-23 Cash In/Out - Mad Russian	0.00
13015-23 Revenue Received Not on G1 Report	0.00
Total 13006-23 Golf Operations	1,597,500.00
14100-23 Mad Russian Facility and Events Revenue	
14002-23 Facility Rental	70,000.00
14004-23 Food & Beverage	15,000.00
Total 14100-23 Mad Russian Facility and Events Revenue	85,000.00
Total 13000-22 Facility - Revenue	1,962,641.00
14000-22 Parks - Revenue	
14001-22 Contracted Services	0.00
14002-22 Field Rentals	17,000.00
Total 14000-22 Parks - Revenue	17,000.00
15000-22 Program - Revenue	
15001-22 Fitness Registration	5,000.00
15002-22 Program Registration	35,000.00
Total 15000-22 Program - Revenue	40,000.00
16000-22 Conservation Trust Fund	180,000.00
80000-22 Administration - Revenue	
8000-22 Property Tax	3,971,603.62
8001-22 Specific Ownership Tax	127,500.00
8002-22 Donations	0.00
8003-22 Miscellaneous	1,000.00
8003B-24 JP Morgan Credit Card Rebate	3,000.00
Total 8003-22 Miscellaneous	4,000.00
8004-22 Interest	15,000.00
8005-22 Grants	0.00
8006-22 Sale of Assets	30,000.00
8007-22 Cash Over/Under	0.00
Total 80000-22 Administration - Revenue	4,148,103.62

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
Billable Expenditure Revenue	0.00
Sales of Product Revenue	0.00
Services	0.00
Unapplied Cash Payment Revenue	0.00
Uncategorized Income	0.00
Total Revenue	\$6,577,744.62
Cost of Goods Sold	
Cost of goods sold	0.00
Total Cost of Goods Sold	\$0.00
GROSS PROFIT	\$6,577,744.62
Expenditures	
10000-24 Administration Department	
Administration Division	
1000-24 Payroll - Salary - Administration	162,868.00
1001-22 Payroll - Administration	0.00
1002-22 Retirement - Administration	8,143.00
1003-22 Health Insurance - Administration	621.96
1004-22 Non Health Insur - All Departments	4,520.40
1005-22 Workman's Comp Insurance	24,478.00
1006-22 Payroll Taxes - All Departments	165,000.00
1006-24 Innovation/Special Projects	40,000.00
1007-22 Insurance (Liability)	89,970.00
1009-22 Board Expense	3,000.00
1010-22 Contracted Services - Administration	52,000.00
1011-22 Elections	5,000.00
1012-22 Legal	20,000.00
1013-22 Office Supplies - All Departments	0.00
1014-22 Operating Supplies - Administration	32,500.00
1016-22 Books and Education - Administration	30,000.00
1018-22 County Treasurer Fees	60,000.00
1019-22 Dues/Fees/Licenses/Permits/Subscriptions - Administration	37,500.00
1020-22 Technology over \$250 - Administration	5,000.00
1021-22 Communication (Cable/Internet/Phone) - Administration	28,000.00
1022-22 Staff Investment	45,000.00
1023-22 Meals/Meetings/Travel - Administration	2,000.00
1024-22 Repair and Maintenance Services - Administration	5,000.00
1026-24 Capital Outlay - Administration	12,201.06
1027-24 Capital Outlay - Interest - Administration	2,743.33
Total Administration Division	835,545.75
Finance Division	
1016-23 Books and Education - Finance	2,000.00
1018-23 Contracted Services - Finance	45,000.00
1019-23 Dues/Fees/Licenses/Permits/Subscriptions - Finance	12,000.00
1019-25 Health Insurance - Finance	12,391.56

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
1020-23 Operating Supplies - Finance	2,000.00
1021-23 Payroll - Finance	107,500.00
1022-24 Meals/Meetings/Travel - Finance	1,000.00
1023-24 Retirement - Finance	0.00
1024-24 Technology over \$250 - Finance	0.00
Total Finance Division	181,891.56
Human Resources	
1027-23 Books and Education - Human Resources	1,930.00
1028-23 Contracted Services - Human Resources	5,500.00
1029-23 Dues/Fee/Licenses/Permits/Subscription - Human Resources	20,265.00
1030-23 Health Insurance - Human Resources	3,261.96
1031-23 Meals/Meetings/Travel - Human Resources	1,500.00
1032-23 Operating Supplies - Human Resources	800.00
1033-23 Payroll - Human Resources	92,957.00
1034-23 Retirement - Human Resources	4,512.96
1035-24 Technology over \$250 - Human Resources	0.00
Total Human Resources	130,726.92
Total 10000-24 Administration Department	1,148,164.23
11000-24 Community Impact Department	
Communications Division	
4001-22 Payroll - Communications	160,000.00
4004-22 Advertising - Communications	40,000.00
4005-22 Books and Education - Communications	2,000.00
4006-25 Communications - Communications Division	0.00
4007-25 Contracted Services - Communications	21,000.00
4008-22 Dues/Fees/Licenses/Permits/Subscriptions - Communications	10,000.00
4008-25 Health Insurance - Communications	19,882.00
4009-22 Meals/Meetings/Travel - Communications	2,000.00
4010-22 Operating Supplies - Communications	1,500.00
4011-22 Repair and Maintenance Services - Communications	0.00
4011-25 Retirement - Communications	7,000.00
4012-24 Technology over \$250 - Communications	1,000.00
Total Communications Division	264,382.00
Community Events Division	
4006-22 Community Events	17,000.00
4007-22 Community Partnerships	2,500.00
5061-24 Books and Education - Community Events	1,000.00
5062-24 Communications - Community Events	0.00
5063-24 Contracted Services - Community Events	0.00
5064-24 Dues/Fees/Licenses/Permits/Subscriptions - Community Events	500.00
5066-24 Meals/Meetings/Travel - Community Events	1,000.00
5067-24 Operating Supplies - Community Events	2,000.00
5068-24 Payroll - Community Events	29,250.00
5069-24 Repair and Maintenance Services - Community Events	0.00

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
5071-24 Technology over \$250 - Community Events	0.00
Total Community Events Division	53,250.00
Community Impact Division - Director	
4000-24 Payroll - Community Impact - Salary	135,000.00
4002-22 Retirement - Community Impact	6,750.00
4003-22 Health Insurance - Community Impact	33.96
4004-24 Books and Education - Community Impact	5,000.00
4005-24 Communications - Community Impact	0.00
4006-24 Contracted Services - Community Impact	0.00
4007-24 Dues/Fees/Licenses/Permits/Subsc - Community Impact	1,000.00
4008-24 Meals/Meetings/Travel - Community Impact	2,500.00
4009-24 Operating Supplies - Community Impact	7,000.00
4010-24 Repair and Maintenance Services - Community Impact	1,500.00
4011-24 Technology over \$250 - Community Impact	3,000.00
4013-24 Capital Outlay - Community Impact	12,201.06
4014-24 Capital Outlay - Interest - Community Impact	2,743.33
Total Community Impact Division - Director	176,728.35
Events Center Division	
5046-23 Books and Education - Events Center	1,000.00
5047-23 Communications - Events Center	2,000.00
5048-23 Contracted Services - Events Center	23,000.00
5048A-23 Dues/Fees/Licenses/Permits/Subscriptions - Events Center	1,000.00
5049-23 Health Insurance - Events Center	9,991.56
5050-23 Insurance - Events Center	0.00
5051-23 Lease Payment (30%)	18,085.80
5051-23A Lease Payment - Interest (30%)	107,914.20
Total 5051-23 Lease Payment (30%)	126,000.00
5052-23 Meals/Meetings/Travel - Events Center	1,000.00
5053-23 Operating Supplies - Events Center	25,000.00
5054-23 Part-Time Payroll - Events Center	12,000.00
5055-23 Payroll - Events Center	60,798.17
5056-23 Repair and Maintenance Services - Events Center	37,500.00
5057-23 Retirement - Events Center	1,691.29
5059-23 Utilities - Events Center	60,000.00
5061-23 Insurance Claim - Date of damage 06.11.23	0.00
5062-23 Food & Beverage - Events Center	7,000.00
5072-24 Technology over \$250 - Events Center	2,500.00
5073-24 Capital Outlay - Events Center	37,500.00
Total Events Center Division	407,981.02
Total 11000-24 Community Impact Department	902,341.37
12000-24 Recreation Department	
2000-25 Office of Recreation Manager	
2001-25 Payroll - Office of Recreation Manager	100,000.00
2002-25 Retirement - Office of Recreation Manager	4,750.00

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
2003-25 Health Insurance - Office of Recreation Manager	12,391.56
2004-25 Books and Education - Office of Recreation Manager	1,000.00
2005-25 Operating Supplies - Office of Recreation Manager	3,000.00
2006-25 Meals/Meetings/Travel - Office of Recreation Manager	1,000.00
2007-25 Dues/Fees/Licenses/Permits - Office of Recreation Manager	1,000.00
2008-25 Communications - Office of Recreation Manager	0.00
2009-25 Vehicle Expense - Office of Recreation Manager	1,000.00
2010-25 Repair & Maintenance - Office of Recreation Manager	1,000.00
2011-25 Capital Outlay - Principal - Office of Recreation Manager	11,109.89
2011A-25 Capital Outlay - Interest - Office of Recreation Manager	3,264.75
2012-25 Technology over \$250 - Office of Recreation Manager	1,000.00
Total 2000-25 Office of Recreation Manager	140,516.20
Athletics Division	
3001-22 Payroll - Athletics	58,000.00
3001A-22 Part-Time Payroll - Athletics	15,000.00
3002-22 Retirement - Athletics	2,900.00
3003-22 Health Insurance - Athletics	9,991.56
3004-22 Operating Supplies - Athletics	5,000.00
3005-22 Books and Education - Athletics	2,000.00
3006-22 Meals/Meetings/Travel - Athletics	1,000.00
3007-22 Dues/Fees/Licenses/Permits/Subscriptions - Athletics	19,000.00
3007A-22 Repair and Maintenance Services - Athletics	1,000.00
3008-24 Technology over \$250.00 - Athletics	1,000.00
Total Athletics Division	114,891.56
Outdoor Recreation Division	
2011-23 Books and Education - Outdoor Recreation	500.00
2012-23 Contracted Services - Outdoor Recreation	2,000.00
2014-23 Dues/Fees/Licenses/Permits/Subscriptions - Outdoor Recreation	1,000.00
2015-23 Health Insurance - Outdoor Recreation	0.00
2016-23 Meals/Meetings/Travel - Outdoor Recreation	500.00
2017-23 Operating Supplies - Outdoor Recreation	5,000.00
2018-23 Payroll - Outdoor Recreation	1,000.00
2018-25 Repair & Maintenance- Outdoor Recreation	1,000.00
2019-23 Retirement - Outdoor Recreation	0.00
2019-25 Technology over \$250 - Outdoor Recreation	0.00
Total Outdoor Recreation Division	11,000.00
Programs Division	
3008-22 Baseball	
3009-22 Officials	5,500.00
3010-22 Supplies	6,000.00
3011-22 Uniforms	10,000.00
Total 3008-22 Baseball	21,500.00
3012-22 Basketball (Youth)	
3013-22 Officials	6,000.00

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
3014-22 Supplies	600.00
3015-22 Uniforms	12,000.00
Total 3012-22 Basketball (Youth)	18,600.00
3016-22 Flag Football	
3017-22 Officials	2,700.00
3018-22 Supplies	300.00
3019-22 Uniforms	8,500.00
Total 3016-22 Flag Football	11,500.00
3020-22 Pop-up Programming	
3021-22 Supplies	2,500.00
Total 3020-22 Pop-up Programming	2,500.00
3023-22 Softball	
3025-22 Officials	1,700.00
3026-22 Supplies	3,000.00
3027-22 Uniforms	4,800.00
Total 3023-22 Softball	9,500.00
3028-22 Soccer	
3029-22 Officials	3,000.00
3030-22 Supplies	750.00
3031-22 Uniforms	9,000.00
Total 3028-22 Soccer	12,750.00
3032-22 T-Ball	
3033-22 Instructors	10,000.00
3034-22 Supplies	500.00
3035-22 Uniforms	1,500.00
Total 3032-22 T-Ball	12,000.00
3039-22 Track	
3040-22 Instructors	10,000.00
3041-22 Supplies	1,500.00
3042-22 Uniforms	2,000.00
Total 3039-22 Track	13,500.00
3043-22 Volleyball (Youth)	
3044-22 Officials	2,150.00
3045-22 Supplies	1,500.00
3046-22 Uniforms	4,000.00
Total 3043-22 Volleyball (Youth)	7,650.00
3047-22 Youth Programs (Other)	
3048-22 Supplies	2,000.00
Total 3047-22 Youth Programs (Other)	2,000.00
3049-22 Basketball (Adult)	
3050-22 Officials	4,500.00
3051-22 Supplies	200.00
Total 3049-22 Basketball (Adult)	4,700.00

Thompson Rivers Parks & Recreation District

Budget Overview: Budget_FY25_P&L - FY25 P&L

January - December 2025

	TOTAL
3052-22 Horseshoes (Adult)	
3053-22 Supplies	300.00
Total 3052-22 Horseshoes (Adult)	300.00
3054-22 Softball (Adult)	
3055-22 Officials	7,000.00
3056-22 Supplies	2,500.00
Total 3054-22 Softball (Adult)	9,500.00
3057-22 Volleyball (Adult)	
3058-22 Officials	4,000.00
3059-22 Supplies	500.00
Total 3057-22 Volleyball (Adult)	4,500.00
3060-22 Adult Programs - Other	
3061-22 Officials	1,000.00
3062-22 Supplies	1,000.00
Total 3060-22 Adult Programs - Other	2,000.00
7000-22 Administration	
7001A-22 Instructors - Payroll - Programs	32,000.00
7002-22 Retirement - Programs	2,900.00
7003-22 Health Insurance - Programs	9,991.56
7004-22 Operating Supplies - Programs	5,000.00
7005-22 Books and Education - Programs	1,500.00
7006-22 Meals/Meetings/Travel - Programs	500.00
7007-22 Dues/Fees/Licenses/Permits/Subscriptions - Programs - Programs- Programs	1,500.00
7008-22 Repair and Maintenance Services - Programs	1,000.00
7009.24 Technology over \$250.00	0.00
Total 7000-22 Administration	54,391.56
7001-22 Payroll - Programs	58,000.00
7005-25 Communications - Programs	0.00
7006-25 Contracted Services - Programs	0.00
7010-22 Programs	
7011-22 Supplies	4,500.00
7012-22 Pre K Programs	0.00
7013-22 Supplies	2,000.00
Total 7012-22 Pre K Programs	2,000.00
7014-22 Fitness	
7015-22 Supplies	2,000.00
Total 7014-22 Fitness	2,000.00
7016-22 Community Programs	0.00
7017-22 Supplies	3,500.00
Total 7016-22 Community Programs	3,500.00
Total 7010-22 Programs	12,000.00
Total Programs Division	256,891.56

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	TOTAL
Total 12000-24 Recreation Department	523,299.32
13000-24 Parks and Facilities Department	
Aquatics Division	
2001-22 Payroll - Aquatics	95,000.00
2002-22 Program Supplies - Aquatics	5,000.00
2003-22 Repair and Maintenance Services - Aquatics	24,000.00
5027-22 Contracted Services - Aquatics	5,000.00
5027-25 Communications - Aquatics	0.00
5028-24 Capital Outlay - Aquatics	45,000.00
5028A-24 Capital Outlay - Interest - Aquatics	0.00
5029-22 Operating Supplies - Aquatics	20,000.00
5030-22 Repairs and Maintenance Services (Over \$2,500) - Aquatics	0.00
5031-22 Small Equipment - Aquatics	1,500.00
5032-22 Utilities - Aquatics	18,000.00
5033-24 Technology over \$250.00 - Aquatics	1,000.00
5034-23 Books and Education - Aquatics	5,000.00
5035-23 Meals/Meetings/Travel - Aquatics	500.00
Total Aquatics Division	220,000.00
Facilities Division	
5001-22 MAC	
5002-22 Concessions Supplies - All Locations	23,000.00
5003-22 Concessions Payroll	12,000.00
5004-22 Contracted Services - MAC - Building	22,500.00
5004A-24 Contracted Services - MAC - Grounds	0.00
5005-22 Equipment (Under \$5,000) - Building	1,000.00
5005A-22 Health Insurance - Facilities	23,879.04
5005A-24 Equipment (Under \$5,000) - Grounds	1,000.00
5006-22 Operating Supplies - MAC - Building	30,000.00
5006A-24 Operating Supplies - MAC - Grounds	15,000.00
5007-22 Payroll - MAC	263,680.00
5008-22 Rental Supervisors - MAC	30,000.00
5009-22 Repairs and Maintenance Services - MAC - Building	20,001.00
5009A-22 Retirement - Facilities -	12,800.00
5009A-24 Repairs and Maintenance Services - MAC - Grounds	3,000.00
5010-22 Small Equipment (Under \$2,500) - MAC - Building	1,000.00
5010-25 Technology over \$250 - MAC Building	2,000.00
5010A-24 Small Equipment (Under \$2,500) - MAC - Grounds	3,000.00
5011-22 Utilities - MAC - Building	30,000.00
5011A-24 Utilities - MAC - Grounds	20,000.00
5012-24 Capital Outlay - MAC	0.00
5013-24 Capital Outlay - Interest - MAC	0.00
5015-24 Communications - MAC	6,000.00
5016-23 Books and Education - MAC	3,000.00
5017-23 Meals/Meetings/Travel - Facilities - MAC	2,000.00

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	TOTAL
Total 5001-22 MAC	524,860.04
5012-22 Nelson Farm Park (NFP)	
5013-22 Contract Services - NFP	5,000.00
5014-24 Capital Outlay - NFP	0.00
5014A-24 Capital Outlay - Interest - NFP	0.00
5015-22 Operating Supplies - NFP	25,000.00
5016-22 Repairs and Maintenance Services - NFP	45,000.00
5016-25 Technology over \$250 - NFP	4,000.00
5017-22 Utilities - NFP	40,000.00
5018-22 Small Equipment - NFP	1,000.00
5019-24 Communications - NFP	1,750.00
Total 5012-22 Nelson Farm Park (NFP)	121,750.00
5019-22 Sticker Stadium	
5020-22 Contracted Services - Sticker	4,200.00
5021-24 Capital Outlay - Principal - Sticker	0.00
5021A-24 Capital Outlay - Interest - Sticker	0.00
5022-22 Operating Supplies - Sticker	8,000.00
5023-22 Repairs and Maintenance Services (Over \$2,500) - Sticker	2,500.00
5024-22 Small Equipment - Sticker	0.00
5025-22 Utilities - Sticker	19,000.00
Total 5019-22 Sticker Stadium	33,700.00
5033-22 JAC	
5034-22 Operating Supplies - JAC	3,000.00
5035-22 Rent or Lease of Buildings - JAC	54,570.00
5036-22 Utilities - JAC	3,500.00
5037-24 Technology over \$250.00 - JAC	0.00
5038-24 Small Equipment - JAC	0.00
5039-24 Capital Outlay - Principal - JAC	0.00
5040-24 Capital Outlay - Interest - JAC	0.00
5041-24 Communications - JAC	1,000.00
5041-25 Contracted Services - JAC	1,000.00
5042-24 Repairs and Maintenance Services - JAC	2,500.00
Total 5033-22 JAC	65,570.00
Total Facilities Division	745,880.04
Parks and Facilities Division - Director	
8001-24 Payroll - Salary - Parks and Facilities Division	0.00
8002-24 Payroll - Part-Time - Parks and Facilities Division	0.00
8003-24 Retirement - Parks and Facilities Division	0.00
8004-24 Health Insurance - Parks and Facilities Division	0.00
8005-24 Books and Education - Parks and Facilities Division	0.00
8006-24 Communications - Parks and Facilities Division	0.00
8007-24 Contracted Services - Parks and Facilities Division	0.00
8008-24 Dues/Fees/Licenses/Permits/Sub - Parks and Facilities Division	0.00
8009-24 Meals/Meetings/Travel - Parks and Facilities Division	0.00

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	TOTAL
8010-24 Operating Supplies - Parks and Facilities Division	0.00
8011-24 Repair and Maintenance Services - Parks and Facilities Division	0.00
8012-24 Technology over \$250 - Parks and Facilities Division	0.00
8013-24 Capital Outlay - Parks and Facilities	0.00
Total Parks and Facilities Division - Director	0.00
Parks Division	
6001-22 Payroll - Parks	131,490.00
6002-22 Retirement - Parks	6,383.05
6003-22 Health Insurance - Parks	24,783.12
6004-22 Contracted Services - Parks	10,000.00
6004-25 Communications - Parks	1,300.00
6005-22 Operating Supplies - Parks	40,000.00
6005-25 Dues/Fees/Licenses/Permits/Subscriptions - Parks Division	16,000.00
6006-22 Repair and Maintenance Services - Parks	7,500.00
6007-22 Books and Education - Parks	4,000.00
6008-22 Meals/Meetings/Travel - Parks	2,000.00
6010-22 Seasonal Payroll - Parks	75,000.00
6011-24 Technology over \$250.00	10,000.00
6012-24 Capital Outlay - Principal - Parks	45,000.00
6013-24 Capital Outlay - Interest - Parks	0.00
Total Parks Division	373,456.17
Total 13000-24 Parks and Facilities Department	1,339,336.21
14000-24 Golf Department	
Golf Division - Director	
10000-23 Payroll - Salary - Golf	108,150.00
10002-24 Dues/Fees/Licenses/Permits - Golf	1,000.00
10003-24 Repair and Maintenance Services - Golf	1,000.00
10004-23 Retirement - Golf	5,446.80
10005-23 Health Insurance - Golf	12,391.56
10008-24 Communications - Golf	2,500.00
10010-24 Operating Supplies - Golf	2,000.00
10014-23 Vehicle Expenses - Golf	1,000.00
10018-24 Technology over \$250 - Golf	500.00
10019-24 Payroll - Part-time - Golf	0.00
Total Golf Division - Director	133,988.36
Maintenance Division	
11001-23 Books and Education - Maintenance	1,000.00
11002-23 Contracted Services - Maintenance	13,000.00
11003-23 Health Insurance - Maintenance	26,823.12
11004-23 Meals/Meetings/Travel - Maintenance	2,000.00
11005-23 Operating Supplies - Maintenance	95,000.00
11006-23 Part Time Payroll - Maintenance	125,000.00
11007-23 Payroll - Maintenance	169,550.00
11008-23 Payroll Taxes - Maintenance	0.00

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	TOTAL
11009-23 Repair and Maintenance Services - Maintenance	30,000.00
11010-23 Retirement - Maintenance	0.00
11011-23 Vehicle Expenses - Maintenance	1,000.00
11012-24 Technology over \$250 - Maintenance	1,000.00
11013-24 Capital Outlay - Interest - Maintenance	9,794.26
11014-24 Capital Outlay - Principal - Maintenance	30,000.00
5060-23 Water Assessment	5,000.00
Total Maintenance Division	509,167.38
Operations Division	
10001-23 Part Time Payroll - Operations	160,000.00
10001A-25 Payroll - Operations	58,000.00
10002-23 Payroll Taxes - Operations	0.00
10003-25 Retirement - Operations	2,900.00
10004-25 Health Insurance - Operations	0.00
10006-23 Books and Education - Golf	2,000.00
10007-23 Meals/Meetings/Travel - Golf	2,000.00
10008-23 Contracted Services - Golf	33,000.00
10008A-23 Dues/Fees/Licenses/Subscriptions - Operations	60,000.00
10009-23 Repair and Maintenance Services - Golf	13,000.00
10010-23 Operating Supplies - Operations	25,000.00
10011-23 Supplies for Resale - Pro Shop - Operations	95,000.00
10012-23 Supplies for Resale - Concessions - Operations	100,000.00
10013-23 Program Expenses - Operations	12,500.00
10015-24 Technology over \$250 - Operations	1,000.00
10016-24 Capital Outlay - Interest - Operations	9,794.25
10017-24 Capital Outlay - Principal - Operations	85,000.00
10018-25 Lease Payment - Interest- Operations (70%)	251,799.80
10019-25 Lease Payment - Principal- Operations (70%)	42,200.20
Total Operations Division	953,194.25
Total 14000-24 Golf Department	1,596,349.99
7019-22 Closing Costs Lease Purchase	0.00
John Deere 3 Walker Mowers Interest	0.00
Total Expenditures	\$5,509,491.12
NET OPERATING REVENUE	\$1,068,253.50
Other Expenditures	
Debt Services	
8000 Ford Motor Credit Principal	0.00
Elwell Elementary School Gymnasium Lease	37,500.00
Flagstar (previously Signatur Bank) Interest Expense	120,701.72
Flagstar (previously Signatur Bank) Principal Payment	126,320.96
Ford Motor Credit Interest	0.00
Truist Loan - Principal	442,141.10
Truist Loan Interest	141,589.72

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	TOTAL
Total Debt Services	868,253.50
Other Miscellaneous Expenditure	200,000.00
Total Other Expenditures	\$1,068,253.50
NET OTHER REVENUE	\$ -1,068,253.50
NET REVENUE	\$0.00