

2025-26 PROPOSED BUDGET 04/30/2025

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGETED	2026 REQUESTED BUDGET	COMMENTS
FUND: CORPORATE FUND					
CORPORATE					
REVENUES					
10-00-00-41110	PROPERTY TAXES	\$863,056	\$863,376	\$910,642	
10-00-00-42110	REPLACEMENT TAXES	\$351,757	\$450,000	\$450,000	
10-00-00-42120	GRANTS	\$0	\$0		
10-00-00-43192	CASH OVER/UNDER	\$0	\$0		
10-00-00-43220	OTHER FEES	\$0	\$0		
10-00-00-44110	INTEREST	\$45,827	\$7,000	\$50,000	
10-00-00-45120	SHELTER RENTALS	\$3,350	\$3,500	\$4,000	
10-00-00-45150	RENT-COURTS & FIELDS	\$0	\$0		
10-00-00-45180	OTHER-RENTS	\$0	\$0		
10-00-00-48100	BANK/CC SETTLEMENT FEES	-\$337	\$0		
10-00-00-48110	EXPENSE REIMBURSEMENT	\$15,461	\$500	\$1,000	
10-00-00-48120	OTHER CONTRIBUTIONS & DONATION	\$1,101	\$1,000	\$1,500	
10-00-00-48155	CELL TOWER RENT	\$99,645	\$99,000	\$103,000	
10-00-00-48170	VIDEO GAMING RECEIPTS	\$42,444	\$50,000	\$50,000	
10-00-00-48180	OTHER INCOME	\$10,958	\$4,000	\$5,000	
TOTAL REVENUES: CORPORATE		\$1,433,263	\$1,478,376	\$1,575,142	
ADMINISTRATION					
EXPENSES					
10-10-00-51140	FULL-TIME PAYROLL	\$244,214	\$300,000	\$360,000	
10-10-00-51150	PART-TIME PAYROLL	\$9,874	\$15,000	\$15,000	
10-10-00-52110	MEDICAL & LIFE INSURANCE	\$31,344	\$40,000	\$40,800	
10-10-00-53110	ACCOUNTING EXPENSE	\$0	\$0		
10-10-00-53120	AUDIT EXPENSE	\$0	\$0		
10-10-00-53150	LEGAL EXPENSE	\$27,543	\$60,000	\$65,000	
10-10-00-53180	OTHER PROFESSIONAL SERVICES	\$9,833	\$15,000	\$25,000	
10-10-00-54110	ELECTRIC	\$0	\$0		
10-10-00-54120	GAS - HEATING	\$0	\$0		
10-10-00-54130	WATER & SEWER	\$0	\$0		
10-10-00-54180	OTHER LEASES	\$0	\$0		
10-10-00-54210	DISPOSAL	\$0	\$0		
10-10-00-55110	LAND REPAIR & IMPROVEMENT	\$0	\$0		
10-10-00-55120	BUILDING REPAIR	\$0	\$0		
10-10-00-55130	VEHICLE REPAIR	\$2,040	\$1,500	\$3,000	
10-10-00-55140	EQUIPMENT	\$8,303	\$10,000	\$12,000	
10-10-00-56110	TELEPHONE, TELEVISION, INTERET	\$624	\$1,000	\$900	
10-10-00-56120	POSTAGE	\$447	\$1,000	\$1,000	
10-10-00-56140	ADVERTISING/PUBLISHING	\$647	\$800	\$800	
10-10-00-56150	TRAVEL	\$447	\$2,000	\$2,000	
10-10-00-56160	TRAINING	\$9,985	\$10,000	\$13,000	
10-10-00-56170	DUES & SUBSCRIPTIONS	\$24,336	\$22,000	\$25,000	
10-10-00-56172	BANKING/PAYROLL FEES	\$6,433	\$7,000	\$10,000	
10-10-00-56200	CONTRACTURAL SERVICES	\$0	\$0		
10-10-00-57120	OPERATING SUPPLIES	\$12,907	\$6,000	\$9,000	
10-10-00-57140	OFFICE SUPPLIES	\$53	\$0		
10-10-00-57160	GAS/FUEL EXPENSE	\$2,857	\$4,000	\$5,000	
10-10-00-57170	OFFICE EXPENSE	\$0	\$0		
10-10-00-58110	BOARD EXPENSE	\$94,761	\$75,000	\$75,000	
10-10-00-59180	CAPITAL-LEASES	\$0	\$0		
10-10-00-59200	TRANSFER OUT	\$954,326	\$0	\$1,000,000	
TOTAL EXPENSE ADMINISTRATION		\$1,440,976	\$570,300	\$1,662,500	
MAINTENANCE					
EXPENSES					
10-30-00-51140	FULL-TIME PAYROLL	\$77,140	\$92,000	\$94,500	1 FT & partial GM FT

10-30-00-51150	PART-TIME PAYROLL	\$4,631	\$12,000	\$33,600	2 seasonal
10-30-00-51180	OTHER-PERSONNEL SERVICES	\$0	\$0		
10-30-00-52110	MEDICAL & LIFE INSURANCE	\$113	\$8,000	\$17,000	
10-30-00-53180	OTHER PROFESSIONAL	\$4,250	\$0	\$15,000	
10-30-00-54110	ELECTRIC	\$1,219	\$1,800	\$3,000	
10-30-00-54120	GAS - HEATING	\$892	\$1,300	\$3,000	
10-30-00-54130	WATER & SEWER	\$868	\$1,000	\$1,000	
10-30-00-54180	OTHER-LEASES	\$0	\$0	\$0	
10-30-00-54210	DISPOSAL	\$12,369	\$16,000	\$16,000	
10-30-00-55110	LAND REPAIR/IMPROVEMENT	\$540	\$10,000	\$2,000	
10-30-00-55113	DRAINAGE	\$0	\$0	\$0	
10-30-00-55115	IRRIGATION	\$0	\$0	\$0	
10-30-00-55118	TREES & SHRUBS	\$0	\$2,000	\$2,000	
10-30-00-55120	BUILDING REPAIR	\$4,339	\$3,000	\$4,000	
10-30-00-55130	VEHICLE REPAIR	\$4,204	\$3,000	\$3,000	
10-30-00-55140	EQUIPMENT REPAIR	\$2,615	\$3,000	\$3,000	
10-30-00-56110	TELEPHONE, TELEVISION, INTERNE	\$470	\$700	\$700	
10-30-00-56140	ADVERTISING/PUBLISHING	\$0	\$0	\$0	
10-30-00-56150	TRAVEL	\$0	\$250	\$250	
10-30-00-56160	TRAINING	\$704	\$250	\$1,000	
10-30-00-56170	DUES & SUBSCRIPTIONS	\$0	\$50	\$100	
10-30-00-56200	CONTRACTUAL SERVICE	\$95,625	\$100,000	\$115,000	
10-30-00-57120	OPERATING SUPPLIES	\$10,182	\$11,500	\$10,000	PICNIC TABLES
10-30-00-57130	CHEMICALS	\$1,316	\$1,000	\$1,000	
10-30-00-57132	HERBICIDE	\$3,787	\$7,000	\$7,500	
10-30-00-57133	INSECTICIDE	\$0	\$2,000	\$2,000	
10-30-00-57135	FERTILIZER	\$0	\$3,000	\$3,000	
10-30-00-57137	SMALL TOOLS	\$927	\$500	\$500	
10-30-00-57138	JANITORIAL SUPPLIES	\$448	\$1,200	\$1,500	
10-30-00-57141	ATHLETIC SUPPLIES	\$0	\$0	\$0	
10-30-00-57150	UNIFORMS	\$0	\$500	\$500	
10-30-00-57160	GAS & OIL - FUEL	\$4,738	\$4,500	\$6,000	
10-30-00-59140	CAPITAL EXP-EQUIPMENT	\$0	\$0	\$0	
TOTAL EXPENSE MAINTENANCE		\$231,375	\$285,550	\$346,150	
TOTAL FUND EXPENSES		\$1,672,351	\$855,850	\$2,008,650	
FUND SURPLUS (DEFICIT)		-\$239,088	\$622,526	-\$433,508	

FUND: RECREATION FUND					
RECREATION					
REVENUES					
21-00-00-41110	PROPERTY TAXES	\$473,068	\$480,000	\$560,400	
21-00-00-42120	GRANTS	\$0	\$0		
21-00-00-43190	GIFT CERTIFICATE REDEEMED	\$0	\$0		
21-00-00-43192	CASH OVER/UNDER	\$0	\$0		
21-00-00-43195	SCHOLARSHIP	\$0	\$0		
21-00-00-43410	NON-ALCOHOLIC BEVERAGES	\$0	\$0		
21-00-00-43420	PREPARED FOODS	\$0	\$0		
21-00-00-43430	NON-PREPARED FOODS	\$0	\$0		
21-00-00-44110	INTEREST	\$6,305	\$0		
21-00-00-45110	CYC-MP ROOM RENTAL	\$14,790	\$23,000	\$35,000	
21-00-00-45180	OTHER RENTALS	\$6,000	\$9,000	\$9,000	
21-00-00-48100	CREDIT CARD SETTLEMENT FEES	-\$338	\$0		
21-00-00-48110	EXPENSE REIMBURSEMENT	\$7,574	\$500	\$750	
21-00-00-48120	CONTRIBUTIONS & DONATIONS	\$27	\$500	\$2,500	
21-00-00-48130	CYC POP MACHINE	\$3,276	\$4,500	\$5,000	
21-00-00-48140	CYC VENDING MACHINE	\$11,057	\$13,000	\$14,000	
21-00-00-48180	OTHER RECREATION INCOME	\$1,130	\$300	\$1,200	food trucks at events
TOTAL REVENUES: RECREATION		\$522,889	\$530,800	\$627,850	
ADMINISTRATION					
EXPENSES					
21-10-00-51140	FULL-TIME PAYROLL	\$279,368	\$300,000	\$400,000	
21-10-00-51150	PART-TIME PAYROLL	\$42,954	\$65,000	\$70,000	
21-10-00-51151	SEASONAL/GRANT EMPLOYEES	\$0	\$0	\$0	
21-10-00-52110	MEDICAL & LIFE INSURANCE	\$17,721	\$50,000	\$45,000	
21-10-00-53120	AUDIT EXPENSE	\$0	\$0		
21-10-00-53180	OTHER PROFESSIONAL	\$0	\$0		
21-10-00-54110	ELECTRIC	\$5,673	\$12,000	\$9,000	
21-10-00-54120	GAS - HEATING	\$11,157	\$10,000	\$8,000	
21-10-00-54130	WATER & SEWER	\$998	\$1,500	\$1,700	
21-10-00-54131	WATER & SEWER	\$0	\$0		
21-10-00-54210	DISPOSAL	\$9,651	\$15,000	\$15,000	
21-10-00-54240	PEST CONTROL	\$0	\$0		
21-10-00-55110	LAND REPAIR & IMPROVEMENT	\$0	\$0		
21-10-00-55120	BUILDING REPAIR	\$16,949	\$25,000	\$35,000	
21-10-00-55130	VEHICLE REPAIR	\$2,855	\$5,000	\$5,000	
21-10-00-55140	EQUIPMENT REPAIR	\$12,893	\$15,000	\$18,000	
21-10-00-56110	TELEPHONE, TELEVISION, INTERNE	\$10,574	\$11,000	\$13,000	
21-10-00-56120	POSTAGE EXPENSE	\$517	\$600	\$4,500	brochures & mailings
21-10-00-56140	ADVERTISING/PUBLISHING	\$0	\$2,000	\$20,100	brochures and printing, banners
21-10-00-56150	TRAVEL	\$206	\$1,500	\$1,500	
21-10-00-56160	TRAINING	\$16,322	\$13,000	\$20,000	
21-10-00-56170	DUES & SUBSCRIPTIONS	\$1,776	\$5,000	\$5,000	
21-10-00-56171	RECREATION SOFTWARE FEES	\$0	\$9,000	\$12,000	
21-10-00-57113	PURCHASE FOR RESALE-CYC	\$8,412	\$10,000	\$11,000	
21-10-00-57120	OPERATING SUPPLIES	\$23,851	\$9,000	\$24,000	
21-10-00-57121	SALES TAX EXPENSE	\$933	\$1,200	\$1,200	
21-10-00-57130	CHEMICALS	\$0	\$0		
21-10-00-57136	KITCHEN SUPPLIES	\$0	\$500	\$2,500	stove
21-10-00-57137	SMALL TOOLS	\$0	\$150	\$150	
21-10-00-57138	JANITORIAL SUPPLIES	\$3,768	\$5,000	\$5,000	
21-10-00-57140	OFFICE SUPPLIES	\$0	\$0		
21-10-00-57141	ATHLETIC SUPPLIES	\$0	\$5,000	\$5,000	
21-10-00-57150	UNIFORMS	\$369	\$3,000	\$3,000	
21-10-00-57160	GAS & OIL - FUEL	\$12,574	\$15,000	\$16,000	

21-10-00-57410	NON-ALCOHOLIC BEVERAGES	\$369	\$0	
21-10-00-57420	PREPARED FOODS	\$29	\$0	
21-10-00-57430	NON-PREPARED FOODS	\$0	\$0	
21-10-00-59180	RECREATION COPIER LEASE	\$1,768	\$1,500	\$1,500
21-10-00-59200	TRANSFER OUT	\$26,981	\$0	\$28,500
TOTAL ADMINISTRATION		\$508,668	\$590,950	\$780,650

PROGRAMS				
REVENUES				
SENIOR CITIZEN				
21-40-10-42120	SHIELDS TOWNSHIP GRANT	\$0	\$0	
21-40-10-43210	PROGRAM FEES - SENIOR	\$1,632	\$5,000	
21-40-10-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0	
TOTAL REVENUES: PROGRAMS		\$1,632	\$5,000	
EXPENSES				
SENIOR CITIZEN				
21-40-10-55130	VEHICLE REPAIR	\$0	\$2,000	
21-40-10-55140	EQUIPMENT REPAIRS	\$0	\$0	
21-40-10-56140	PRINTING & ADVERTISING	\$0	\$0	
21-40-10-56170	DUES & SUBSCRIPTIONS	\$0	\$0	
21-40-10-56200	CONTRACTUAL SERVICE	\$1,838	\$5,000	
21-40-10-57120	OPERATING SUPPLIES	\$100	\$1,000	
TOTAL SENIOR CITIZEN		\$1,938	\$8,000	\$0
TOTAL REVENUES		\$1,632	\$5,000	\$0
TOTAL EXPENSES		\$1,938	\$8,000	\$0
SURPLUS (DEFICIT)		-\$306	-\$3,000	\$0

PROGRAMS				
REVENUES				
LATCHKEY				
21-40-25-43210	PROGRAM FEES-LATCHKEY	\$79,548	\$65,000	\$90,000
21-40-25-43220	OTHER FEES	\$482	\$900	\$900
21-40-25-48110	EXPENSE REIMBURSEMENT	\$0	\$0	
21-40-25-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0	
TOTAL LATCHKEY		\$80,029	\$65,900	\$90,900
EXPENSES				
LATCHKEY				
21-40-25-56140	ADVERTISING/PUBLISHING	\$0	\$0	\$500
21-40-25-56170	DUES & SUBSCRIPTIONS	\$0	\$0	
21-40-25-56200	CONTRACTUAL SERVICE	\$0	\$0	\$2,000
21-40-25-57120	OPERATING SUPPLIES	\$3,639	\$3,500	\$5,000
TOTAL LATCHKEY		\$3,639	\$3,500	\$7,500
TOTAL REVENUES		\$80,029	\$65,900	\$90,900
TOTAL EXPENSES		\$3,639	\$3,500	\$7,500
SURPLUS (DEFICIT)		\$76,391	\$62,400	\$83,400

PROGRAMS				
REVENUES				
SUMMER CAMP				
21-40-30-42120	GRANTS	\$0	\$1,000	\$1,000
21-40-30-43210	PROGRAM FEES - DAY CAMP	\$32,982	\$55,000	\$65,000
21-40-30-43220	OTHER FEES	\$0	\$0	
21-40-30-48110	EXPENSE REIMBURSEMENT	\$0	\$0	
21-40-30-48180	OTHER INCOME	\$0	\$0	
TOTAL REVENUES: PROGRAMS		\$32,982	\$56,000	\$66,000
EXPENSES				
SUMMER CAMP				
21-40-30-56140	PRINTING & ADVERTISING	\$0	\$0	
21-40-30-56200	CONTRACTUAL SERVICE	\$975	\$4,000	\$5,000
21-40-30-56210	CONTRACTUAL - TRANSPORTATION	\$0	\$0	
21-40-30-57120	OPERATING SUPPLIES	\$1,515	\$4,000	\$6,000
TOTAL SUMMER CAMP		\$2,489	\$8,000	\$11,000
TOTAL REVENUES		\$32,982	\$56,000	\$66,000
TOTAL EXPENSES		\$2,489	\$8,000	\$11,000

SURPLUS (DEFICIT)		\$30,492	\$48,000	\$55,000	
PROGRAMS					
REVENUES					
BASEBALL					
21-40-40-43210	PROGRAM FEES	\$30	\$500	\$1,000	
21-40-40-43220	OTHER FEES	\$50	\$0		
21-40-40-48110	EXPENSE REIMBURSEMENT	\$0	\$0		
21-40-40-48120	CONTRIBUTIONS/DONATIONS	\$0	\$0	\$1,350	
21-40-40-48180	OTHER INCOME	\$0	\$0		
TOTAL BASEBALL		\$80	\$500	\$2,350	
EXPENSES					
BASEBALL					
21-40-40-51160	OFFICIALS	\$0	\$0	\$600	
21-40-40-56140	PRINTING & ADVERTISING	\$0	\$0	\$150	
21-40-40-56150	TRAVEL	\$0	\$0		
21-40-40-56170	DUES & SUBSCRIPTIONS	\$0	\$0		
21-40-40-57120	OPERATING SUPPLIES	\$0	\$250	\$300	
21-40-40-57150	UNIFORMS	\$0	\$250	\$1,000	
TOTAL BASEBALL		\$0	\$500	\$2,050	
TOTAL REVENUES		\$80	\$500	\$2,350	
TOTAL EXPENSES		\$0	\$500	\$2,050	
SURPLUS (DEFICIT)		\$80	\$0	\$300	

PROGRAMS					
REVENUES					
SOCCER					
21-40-45-43210	SOCCER PROGRAM FEES	\$0	\$300	\$1,050	
TOTAL SOCCER		\$0	\$300	\$1,050	
EXPENSES					
SOCCER					
21-40-45-51170	SOCCER INSTRUCTORS	\$0	\$0	\$400	
21-40-45-57120	OPERATING SUPPLIES-SOCCER	\$0	\$300	\$650	
21-40-45-57150	UNIFORMS-SOCCER	\$0	\$0	\$1,200	
TOTAL SOCCER		\$0	\$300	\$2,250	
TOTAL REVENUES		\$0	\$300	\$1,050	
TOTAL EXPENSES		\$0	\$300	\$2,250	
SURPLUS (DEFICIT)		\$0	\$0	-\$1,200	

PROGRAMS					
REVENUES					
21-40-60-43210	PROGRAM FEES-IN HOUSE BASKETBA	\$950	\$3,000	\$6,250	
21-40-60-48110	EXPENSE REIMBURSEMENT	\$0	\$0		
21-40-60-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0		
21-40-60-48180	OTHER INCOME	\$0	\$0	\$2,500	
TOTAL BASKEBALL-IN-HOUSE		\$950	\$3,000	\$8,750	
EXPENSES					
BASKETBALL-IN-HOUSE					
21-40-60-51160	OFFICIALS	\$0	\$1,000	\$1,000	
21-40-60-56170	DUES & SUBSCRIPTIONS	\$0	\$0		
21-40-60-56200	CONTRACTUAL SERVICE	\$0	\$1,000	\$1,600	clinics
21-40-60-56210	CONTRACTUAL TRANSPORTATION	\$0	\$0	\$1,500	
21-40-60-57120	OPERATING SUPPLIES	\$447	\$1,000	\$2,500	
21-40-60-57150	UNIFORMS	\$0	\$600	\$2,250	
TOTAL BASKETBALL-IN-HOUSE		\$447	\$3,600	\$8,850	
TOTAL REVENUES		\$950	\$3,000	\$8,750	
TOTAL EXPENSES		\$447	\$3,600	\$8,850	
SURPLUS (DEFICIT)		\$503	-\$600	-\$100	

PROGRAMS					
REVENUES					
VOLLEYBALL					
21-40-65-43210	PROGRAM FEES - VOLLEYBALL	\$10	\$0	\$2,800	
TOTAL VOLLEYBALL		\$10	\$0	\$2,800	

EXPENSES					
VOLLEYBALL					
21-40-65-57120	VOLLEYBALL-OPERATING SUPPLIES	\$0	\$0	\$650	
21-40-65-57150	VOLLEYBALL-UNIFORMS	\$0	\$0	\$1,200	
TOTAL VOLLEYBALL		\$0	\$0	\$1,850	
TOTAL REVENUES		\$10	\$0	\$2,800	
TOTAL EXPENSES		\$0	\$0	\$1,850	
SURPLUS (DEFICIT)		\$10	\$0	\$950	
REVENUES					
TRACK PROGRAM					
21-40-76-43210	TRACK PROGRAM FEES	\$0	\$0	\$2,500	
TOTAL TRACK PROGRAM		\$0	\$0	\$2,500	
EXPENSES					
TRACK PROGRAM					
21-40-76-51170	TRACK PROGRAM INSTRUCTOR	\$0	\$0	\$500	
21-40-76-57120	TRACK SUPPLIES	\$0	\$0	\$500	starting blocks, entry fees
21-40-76-57150	TRACK UNIFORMS	\$0	\$0	\$1,500	
TOTAL TRACK PROGRAM		\$0	\$0	\$2,500	
TOTAL REVENUES		\$0	\$0	\$2,500	
TOTAL EXPENSES		\$0	\$0	\$2,500	
SURPLUS (DEFICIT)		\$0	\$0	\$0	

PROGRAMS					
REVENUES					
TENNIS PROGRAM					
21-40-77-42120	TENNIS PROGRAM GRANT	\$500	\$0	\$0	
21-40-77-43210	TENNIS PROGRAM FEES	\$50	\$0	\$1,350	
TOTAL TENNIS PROGRAM		\$550	\$0	\$1,350	
EXPENSES					
TENNIS PROGRAM					
21-40-77-51170	TENNIS INSTRUCTOR	\$0	\$0	\$500	
21-40-77-57120	TENNIS SUPPLIES	\$0	\$100	\$250	
TOTAL TENNIS PROGRAM		\$0	\$100	\$750	
TOTAL REVENUES		\$550	\$0	\$1,350	
TOTAL EXPENSES		\$0	\$100	\$750	
SURPLUS (DEFICIT)		\$550	-\$100	\$600	

PROGRAMS					
REVENUES					
21-40-80-43210	PROGRAM FEES - FOOTBALL	\$8,165	\$22,000	\$28,000	
21-40-80-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0	\$2,500	
21-40-80-48180	OTHER INCOME-FOOTBALL	\$1,346	\$5,000	\$5,000	
TOTAL FOOTBALL		\$9,511	\$27,000	\$35,500	
EXPENSES					
FOOTBALL					
21-40-80-51160	OFFICIALS	\$3,630	\$4,000	\$6,500	
21-40-80-56140	ADVERTISING & PUBLISHING	\$0	\$0		
21-40-80-56170	DUES & SUBSCRIPTIONS	\$2,250	\$2,000	\$3,000	
21-40-80-56200	CONTRACTURAL SERVICE	\$0	\$0		
21-40-80-56210	CONTRACTURAL TRANSPORTATION	\$15,041	\$15,000	\$15,000	
21-40-80-57120	FOOTBALL SUPPLIES	\$3,498	\$8,000	\$10,000	
21-40-80-57150	UNIFORMS	\$816	\$8,000	\$12,000	
TOTAL FOOTBALL		\$25,235	\$37,000	\$46,500	
TOTAL REVENUES		\$9,511	\$27,000	\$35,500	
TOTAL EXPENSES		\$25,235	\$37,000	\$46,500	
SURPLUS (DEFICIT)		-\$15,724	-\$10,000	-\$11,000	

PROGRAMS					
REVENUES					
CHEERLEADING					
21-40-85-43210	PROGRAM FEES-CHEERLEADING	\$1,250	\$1,500	\$1,050	
21-40-85-48180	OTHER INCOME-CHEERLEADING	\$0	\$0		

TOTAL CHEERLEADING		\$1,250	\$1,500	\$1,050	
EXPENSES					
CHEERLEADING					
21-40-85-56140	ADVERTISING/PUBLICATIONS	\$0	\$0		
21-40-85-57120	OPERATING SUPPLIES	\$0	\$0	\$250	
21-40-85-57150	UNIFORMS	\$335	\$1,500	\$800	
TOTAL CHEERLEADING		\$335	\$1,500	\$1,050	
TOTAL REVENUES		\$1,250	\$1,500	\$1,050	
TOTAL EXPENSES		\$335	\$1,500	\$1,050	
SURPLUS (DEFICIT)		\$915	\$0	\$0	

PROGRAMS					
REVENUES					
YOUTH PROGRAMMING					
21-40-87-43210	YOUTH PROGRAM FEES	\$110	\$1,500	\$6,000	
21-40-87-43220	YOUTH PROGRAM OTHER FEES	\$0	\$0		
21-40-87-48110	YOUTH-EXPENSE REIMBURSEMENT	\$0	\$0		
21-40-87-48120	YOUTH PROGRAM DONATIONS	\$0	\$0	\$1,000	
21-40-87-48180	YOUTH - OTHER INCOME	\$0	\$0		
TOTAL YOUTH PROGRAMMING		\$110	\$1,500	\$7,000	
EXPENSES					
YOUTH PROGRAMMING					
21-40-87-51170	YOUTH PROGRAM INSTRUCTORS	\$0	\$0	\$1,500	
21-40-87-56140	ADVERTISING & PUBLISHING	\$0	\$0	\$500	
21-40-87-56200	CONTRACTUAL SERVICES	\$400	\$2,000	\$1,500	
21-40-87-56210	CONTRACTUAL TRANSPORTATION	\$0	\$0		
21-40-87-57120	OPERATING SUPPLIES	\$4,119	\$2,000	\$3,000	
TOTAL YOUTH PROGRAMMING		\$4,519	\$4,000	\$6,500	
TOTAL REVENUES		\$110	\$1,500	\$7,000	
TOTAL EXPENSES		\$4,519	\$4,000	\$6,500	
SURPLUS (DEFICIT)		-\$4,409	-\$2,500	\$500	

PROGRAMS					
REVENUES					
ADULT/SENIOR PROGRAMMING					
21-40-88-43210	ADULT PROGRAM FEES	\$2,963	\$3,000	\$7,500	
21-40-88-43220	ADULT PROGRAM - OTHER FEES	\$0	\$0		
21-40-88-48110	EXPENSE REIMBURSEMENT	\$0	\$0		
21-40-88-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0	\$1,500	
21-40-88-48180	ADULT PROGRAM - OTHER INCOME	\$0	\$0		
TOTAL ADULT PROGRAMMING		\$2,963	\$3,000	\$9,000	
EXPENSES					
ADULT/SENIOR PROGRAMMING					
21-40-88-51170	ADULT PROGRAM INSTRUCTORS	\$318	\$1,500	\$1,700	
21-40-88-56140	ADVERTISING & PUBLISHING	\$0	\$0	\$250	
21-40-88-56200	CONTRACTUAL SERVICES	\$250	\$500	\$500	
21-40-88-56210	CONTRACTUAL TRANSPORTATION	\$0	\$0	\$750	
21-40-88-57120	OPERATING SUPPLIES	\$396	\$1,000	\$6,700	
TOTAL ADULT PROGRAMMING		\$964	\$3,000	\$9,900	
TOTAL REVENUES		\$2,963	\$3,000	\$9,000	
TOTAL EXPENSES		\$964	\$3,000	\$9,900	
SURPLUS (DEFICIT)		\$1,999	\$0	-\$900	

PROGRAMS					
REVENUES					
CLASS/SPECIAL EVENT					
21-40-90-43210	PROGRAM FEES - SPEC EVENT	\$1,684	\$10,000	\$600	BOOTH FEE
21-40-90-43212	GOLF OUTING FEES COLLECTED	\$3,465	\$11,000	\$11,000	
21-40-90-43220	SPECIAL EVENTS OTHER FEES	\$0	\$0		
21-40-90-48110	EXPENSE REIMBURSEMENT	\$0	\$0		
21-40-90-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0	\$6,000	
21-40-90-48180	OTHER INCOME	\$0	\$0		
TOTAL CLASS/SPECIAL EVENT		\$5,149	\$21,000	\$17,600	

EXPENSES					
CLASS/SPECIAL EVENT					
21-40-90-51170	INSTRUCTORS	\$636	\$0		
21-40-90-56140	ADVERTISING/PUBLICATIONS	\$0	\$0		
21-40-90-56150	TRAVEL	\$0	\$0		
21-40-90-56200	CONTRACTUAL SERVICE	\$100	\$1,000		
21-40-90-56210	CONTRACTUAL TRANSPORTATION	\$0	\$0		
21-40-90-57120	OPERATING SUPPLIES	\$1,014	\$6,000	\$23,500	
21-40-90-57122	GOLF OUTING EXPENSES	\$2,187	\$7,000	\$7,000	
21-40-90-57150	UNIFORMS		\$0		
TOTAL CLASS/SPECIAL EVENT		\$3,937	\$14,000	\$30,500	
TOTAL REVENUES		\$5,149	\$21,000	\$17,600	
TOTAL EXPENSES		\$3,937	\$14,000	\$30,500	
SURPLUS (DEFICIT)		\$1,212	\$7,000	-\$12,900	
TOTAL FUND REVENUES		\$658,106	\$715,500	\$873,700	
TOTAL FUND EXPENSES		\$552,171	\$674,450	\$911,850	
FUND SURPLUS (DEFICIT)		\$105,935	\$41,050	-\$38,150	

FUND: SPECIAL RECREATION FUND				
SPECIAL RECREATION				
REVENUES				
22-00-00-41110	PROPERTY TAXES	\$112	\$800	\$20,001
22-00-00-44110	INTEREST	\$0	\$0	
22-00-00-49200	TRANSFER IN	\$0	\$0	
TOTAL REVENUES: SPECIAL RECREATION		\$112	\$800	\$20,001
EXPENSES				
22-00-00-53180	OTHER PROFESSIONAL	\$0	\$0	
22-00-00-55120	BUILDING REPAIR	\$0	\$5,000	\$8,000
22-00-00-55140	EQUIPMENT REPAIR	\$713	\$5,000	\$5,000
22-00-00-56200	CONTRACTURAL SERVICE	\$4,661	\$8,000	\$10,000
22-00-00-57120	OPERATING SUPPLIES	\$10,896	\$40,000	\$35,000
22-00-00-59120	BUILDING EXPENSE	\$0	\$0	
TOTAL SPECIAL RECREATION		\$16,269	\$58,000	\$58,000
TOTAL FUND REVENUES		\$112	\$800	\$20,001
TOTAL FUND EXPENSES		\$16,269	\$58,000	\$58,000
FUND SURPLUS (DEFICIT)		-\$16,157	-\$57,200	-\$37,999

FUND: IMRF FUND					
IMRF					
REVENUES					
23-00-00-41110	PROPERTY TAXES	\$67,062	\$69,000	\$70,055	
23-00-00-44110	INTEREST	\$0	\$0		
23-00-00-49200	TRANSFER IN	\$0	\$0		
TOTAL REVENUES: IMRF		\$67,062	\$69,000	\$70,055	
EXPENSE					
23-00-00-52150	FICA EXPENSE	\$78,309	\$90,000	\$100,000	
23-00-00-52160	IMRF EXPENSE	\$8,638	\$33,000	\$35,000	
TOTAL EXPENSE		\$86,948	\$123,000	\$135,000	
TOTAL FUND REVENUES		\$67,062	\$69,000	\$70,055	
TOTAL FUND EXPENSES		\$86,948	\$123,000	\$135,000	
FUND SURPLUS (DEFICIT)		-\$19,886	-\$54,000	-\$64,945	

FUND: PUBLIC LIABILITY FUND				
PUBLIC LIABILITY				
REVENUES				
24-00-00-41110	PROPERTY TAXES	\$160,797	\$165,000	\$163,452
24-00-00-44110	INTEREST	\$0	\$0	
24-00-00-48180	OTHER INCOME	\$18,765	\$4,000	\$8,000
24-00-00-49200	TRANSFER IN		\$0	
TOTAL REVENUES: PUBLIC LIABILITY		\$179,562	\$169,000	\$171,452
EXPENSE				
24-00-00-52120	WORKMANS COMP EXPENSE	\$30,783	\$33,000	\$35,000
24-00-00-52130	UNEMPLOYMENT EXPENSE	\$68,356	\$40,000	\$45,000
24-00-00-53180	OTHER PROFESSIONAL EXPENSE	\$6,351	\$8,000	\$8,000
24-00-00-55110	MAINT-LAND IMPROVEMENTS	\$2,263	\$0	
24-00-00-55120	BUILDING REPAIR	\$3,910	\$7,000	\$8,000
24-00-00-55140	EQUIPMENT REPAIR	\$2,389	\$30,000	\$15,000
24-00-00-55210	CASUALTY EXPENSE	\$0	\$0	
24-00-00-55220	LIABILITY EXPENSE	\$77,146	\$80,000	\$85,000
24-00-00-55230	FIDELITY INSURANCE	\$0	\$400	\$400
24-00-00-56130	ALARM/MONITORING	\$4,775	\$10,000	\$10,000
24-00-00-56190	EMERGENCY REPAIRS	\$0	\$0	
24-00-00-57120	OPERATING SUPPLIES	\$21,092	\$25,000	\$30,000
24-00-00-59120	BUILDING EXPENSE	\$0	\$0	
24-00-00-59140	EQUIPMENT REPAIR	\$0	\$10,000	\$10,000
TOTAL PUBLIC LIABILITY		\$217,064	\$243,400	\$246,400
TOTAL FUND REVENUES		\$179,562	\$169,000	\$171,452
TOTAL FUND EXPENSES		\$217,064	\$243,400	\$246,400
FUND SURPLUS (DEFICIT)		-\$37,502	-\$74,400	-\$74,948

FUND: AUDIT FUND					
AUDIT					
REVENUES					
25-00-00-41110	PROPERTY TAXES	\$13,334	\$14,000	\$14,944	
25-00-00-44110	INTEREST	\$0	\$0		
25-00-00-49200	TRANSFER IN	\$26,981	\$0	\$28,500	
TOTAL REVENUES: AUDIT		\$40,315	\$14,000	\$43,444	
EXPENSE					
25-00-00-53120	AUDITING	\$27,000	\$28,400	\$30,000	
TOTAL AUDIT		\$27,000	\$28,400	\$30,000	
TOTAL FUND REVENUES		\$40,315	\$14,000	\$43,444	
TOTAL FUND EXPENSES		\$27,000	\$28,400	\$30,000	
FUND SURPLUS (DEFICIT)		\$13,315	-\$14,400	\$13,444	

FUND: POLICE FUND					
BEGINNING BALANCE					
POLICE					
REVENUES					
REVENUE					
26-00-00-41110	PROPERTY TAXES	\$58,389	\$77,000	\$82,193	
26-00-00-44110	INTEREST	\$0	\$0		
26-00-00-48110	EXPENSE REIMBURSEMENT	\$0	\$0		
TOTAL REVENUES: POLICE		\$58,389	\$77,000	\$82,193	
EXPENSE					
26-00-00-51140	FULL-TIME PAYROLL	\$0	\$0		
26-00-00-51150	PART-TIME PAYROLL	\$30,285	\$65,000	\$65,000	
26-00-00-53180	OTHER - PROFESSIONAL	\$0	\$0		
26-00-00-54110	ELECTRIC	\$1,900	\$2,500	\$2,500	
26-00-00-55120	BUILDING REPAIR	\$0	\$0		
26-00-00-55130	VEHICLE REPAIR	\$0	\$3,000	\$3,000	
26-00-00-55140	EQUIP MAINT	\$1,562	\$2,000	\$2,000	
26-00-00-56110	TELEPHONE, TELEVISION, INTERNE	\$0	\$0		
26-00-00-56140	ADVERTISING/PUBLISHING	\$0	\$0		
26-00-00-57120	OPERATING SUPPLIES	\$302	\$500	\$750	
26-00-00-57140	Office Supplies	\$0	\$0		
26-00-00-57150	UNIFORMS	\$319	\$800	\$800	
26-00-00-57160	GAS & OIL - FUEL	\$4,396	\$7,000	\$8,000	
26-00-00-59120	BUILDING EXPENSE	\$0	\$0		
26-00-00-59140	EQUIPMENT PURCHASE	\$0	\$0		
TOTAL POLICE		\$38,764	\$80,800	\$82,050	
TOTAL FUND REVENUES		\$58,389	\$77,000	\$82,193	
TOTAL FUND EXPENSES		\$38,764	\$80,800	\$82,050	
FUND SURPLUS (DEFICIT)		\$19,625	-\$3,800	\$143	

FUND: BOND & INTEREST FUND				
BOND & INTEREST				
REVENUES				
30-00-00-41110	PROPERTY TAXES	\$415,757	\$415,000	\$452,221
30-00-00-44110	INTEREST	\$0	\$0	
30-00-00-48182	CAPITALIZED INTEREST (MELLON)	\$0	\$0	
30-00-00-49200	TRANSFER IN	\$0	\$0	
TOTAL REVENUES: BOND & INTEREST		\$415,757	\$415,000	\$452,221
EXPENSES				
BOND EXPENSE				
30-00-00-53180	OTHER PROFESSIONAL	\$0	\$0	
30-00-00-58120	INTEREST EXPENSE	\$63,250	\$85,000	
30-00-00-59162	LONG-TERM DEBT EXPENSE	\$332,588	\$410,000	\$300,000
30-00-00-59200	TRANSFER OUT	\$0	\$0	
TOTAL BOND & INTEREST		\$395,838	\$495,000	\$300,000
TOTAL FUND REVENUES		\$415,757	\$415,000	\$452,221
TOTAL FUND EXPENSES		\$395,838	\$495,000	\$300,000
FUND SURPLUS (DEFICIT)		\$19,920	-\$80,000	\$152,221

FUND: CAPITAL EXPENSE FUND					
CAPITAL IMPROVEMENT					
REVENUES					
40-00-00-42120	GRANT	\$0	\$700,000	\$350,000	Sen. Johnson Grant
40-00-00-44110	INTEREST	\$46,794	\$30,000	\$50,000	
40-00-00-44120	BROKERAGE ACCT INTEREST	\$3,183	\$4,000	\$4,000	
40-00-00-44130	BOND VALUE/VARIANCE	-\$1,210	\$0		
40-00-00-48180	BOND PROCEEDS	\$412,860	\$415,000		
40-00-00-48181	PREMIUM ON BOND SOLD	\$0	\$0		
40-00-00-48182	Capital - Other Income	\$49	\$75,000		
40-00-00-49200	TRANSFER IN	\$0	\$0		
TOTAL REVENUES: CAPITAL IMPROVEMENT		\$461,677	\$1,224,000	\$404,000	
EXPENSES					
CAPITAL PROJECTS EXPENSE					
40-00-00-53130	ENGINEERING EXPENSE	\$0	\$0	\$0	
40-00-00-53180	OTHER PROFESSIONAL EXP	\$13,202	\$110,000	\$125,000	
40-00-00-55110	LAND IMPROVEMENTS	\$7,900	\$0	\$0	
40-00-00-55120	BUILDING REPAIR	\$6,078	\$0	\$0	
40-00-00-55140	EQUIPMENT EXPENSE/REPAIR	\$0	\$0	\$0	
40-00-00-56140	ADVERTISING/PUBLISHING	\$0	\$0	\$0	
40-00-00-56162	BOND INTEREST EXPENSE	\$77,363	\$0	\$0	
40-00-00-56165	BOND ADVISOR FEES	\$0	\$0	\$0	
40-00-00-58100	BOND ISSUANCE COST EXPENSE	\$0	\$0	\$0	
40-00-00-59110	LAND & IMPROVEMENTS	\$4,000	\$0	\$0	
40-00-00-59120	BUILDING EXPENSE	\$18,834	\$0	\$0	
40-00-00-59130	VEHICLE EXPENSE	\$0	\$0	\$0	
40-00-00-59140	CAPITAL EQUIPMENT EXPENSE	\$105,434	\$75,000	\$100,000	
40-00-00-59141	NON-CAPITALIZED EXPENDITURES	\$0	\$0	\$0	
40-00-00-59150	OFFICE EQUIPMENT	\$0	\$0	\$0	
40-00-00-59162	LONG-TERM DEBT EXPENSE	\$170,698	\$0	\$200,000	
40-00-00-59200	TRANSFER OUT	\$0	\$0	\$0	
TOTAL CAPITAL IMPROVEMENT		\$403,510	\$185,000	\$425,000	
TOTAL FUND REVENUES		\$461,677	\$1,224,000	\$404,000	
TOTAL FUND EXPENSES		\$403,510	\$185,000	\$425,000	
FUND SURPLUS (DEFICIT)		\$58,167	\$1,039,000	-\$21,000	
GOLF MAINT:	CAPITAL ITEMS:	\$30,000			
	2 Utility carts need to be replaced				
	\$15,000 each for 2 utility carts				
	Reinders				
	tables, pizza oven,	\$25,000			
	freezer	\$4,000			
	driving range mats	\$16,000			
		\$75,000			

FUND: GOLF COURSE FUND					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGETED	2026 REQUESTED BUDGET	COMMENTS
COST OF SERVICE					
GOLF COURSE REVENUE					
52-20-00-43104	ADULT LIMITED	\$2,519	\$8,000	\$5,000	
52-20-00-43105	ADULT UNLIMITED	\$4,878	\$12,000	\$20,000	
52-20-00-43106	JUNIOR LIMITED	\$250	\$500	\$500	
52-20-00-43107	SENIOR LIMITED	\$49,310	\$60,000	\$50,000	
52-20-00-43108	FAMILY UNLIMITED	\$2,880	\$1,500	\$1,500	
52-20-00-43109	FOSS CARD PASS	\$11,200	\$14,000	\$14,000	
52-20-00-43110	DRIVING RANGE PASS	\$2,850	\$2,000	\$3,000	
52-20-00-43114	YOUNG ADULT	\$805	\$1,000	\$1,000	
52-20-00-43120	DAILY FEES	\$201,032	\$285,000	\$260,000	
52-20-00-43125	OUTINGS/TOURNAMENTS	\$21,630	\$20,000	\$25,000	
52-20-00-43130	CART RENTAL	\$94,372	\$120,000	\$100,000	
52-20-00-43131	CART PASS	\$16,160	\$15,000	\$15,000	
52-20-00-43140	PULL CART RENTAL	\$798	\$500	\$1,000	
52-20-00-43150	DRIVING RANGE FEES	\$12,849	\$10,000	\$15,000	
52-20-00-43180	OTHER CHARGES/FEES	\$495	\$1,000	\$1,000	
52-20-00-43181	PERMANENT TEE TIME	\$6,400	\$7,000	\$7,000	
52-20-00-43190	GIFT CERTIFICATE REDEEMED	\$0			
52-20-00-43192	CASH OVER/UNDER	-\$3,034			
52-20-00-43193	GIFT CARD REDEEMED	\$300	\$0		
52-20-00-43194	GIFT CARD SALES	\$338	\$1,000	\$1,000	
52-20-00-43196	EMPLOYEE DISCOUNT	\$0	\$0		
52-20-00-43197	GRATUITY ACCOUNT	-\$4,605	\$0		
52-20-00-43200	SWING KING	\$0	\$0		
52-20-00-43210	CART KEY DEPOSIT	\$0	\$0		
52-20-00-43300	ACCESSORIES	\$3,628	\$5,000	\$5,000	
52-20-00-43305	CIGARS	\$0	\$2,500	\$2,500	
52-20-00-43310	GOLF BALLS	\$14,291	\$20,000	\$23,000	
52-20-00-43320	GOLF CLUBS	\$5,814	\$10,000		
52-20-00-43321	CLUB REPAIR & FITTINGS	\$0	\$0		
52-20-00-43322	GOLF CLUB COMPONENTS	\$0	\$0		
52-20-00-43330	CLOTHING	\$35	\$0		
52-20-00-43340	HATS & CAPS	\$2,028	\$2,500	\$4,500	
52-20-00-43350	GOLF GLOVES	\$3,216	\$3,000	\$3,000	
52-20-00-43360	GOLF SHOES	\$1,606	\$500	\$1,500	
52-20-00-43370	GOLF BAG SALES	\$1,945	\$1,000	\$3,000	
52-20-00-43380	SPECIAL ORDER	\$693	\$1,000	\$5,000	
52-20-00-43500	ECOMMERCE SALES	\$26,703	\$100,000	\$150,000	
52-20-00-43590	SHIPPING CHARGE	\$0	\$0		
52-20-00-44110	INTEREST	\$0	\$0		
52-20-00-48100	CREDIT CARD SETTLEMENT FEES	-\$8,709	\$0		
52-20-00-48105	PAYPAL SETTLEMENT FEES	\$0	\$0		
52-20-00-48110	EXPENSE REIMBURSEMENT	\$996	\$0		
52-20-00-48120	CONTRIBUTIONS & DONATIONS	\$0	\$0		
52-20-00-48155	CELL TOWER INCOME	\$43,052	\$45,000	\$46,350	
52-20-00-48180	OTHER INCOME	\$375	\$500	\$500	
52-20-00-48190	ASSET ADDITION	\$0	\$0		
52-20-00-49200	TRANSFER IN	\$954,326	\$0	\$1,000,000	
TOTAL GOLF COURSE REVENUE		\$1,471,424	\$749,500	\$1,764,350	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGETED	2026 REQUESTED BUDGET	COMMENTS
EXPENSES					
52-20-00-51140	FULL-TIME PAYROLL	\$82,125	\$85,000	\$102,000	
52-20-00-51150	PART-TIME PAYROLL	\$120,206	\$90,000	\$120,000	
52-20-00-52110	MEDICAL & LIFE INSURANCE	\$13,566	\$20,000	\$16,000	
52-20-00-53120	AUDIT EXPENSE	\$0	\$0		
52-20-00-53180	OTHER - PROFESSIONAL	\$0	\$0		
52-20-00-54110	ELECTRIC	\$16,497	\$23,000	\$30,000	
52-20-00-54120	GAS - HEATING	\$6,824	\$9,000	\$9,000	
52-20-00-54130	WATER & SEWER	\$6,746	\$7,000	\$12,000	

52-20-00-54180	OTHER LEASES	\$0	\$0		
52-20-00-54210	DISPOSAL	\$0	\$0		
52-20-00-54240	PEST CONTROL	\$0	\$0		
52-20-00-55120	BUILDING REPAIR	\$1,382	\$5,000	\$5,000	
52-20-00-55140	EQUIPMENT REPAIR & MAINTENANCE	\$25,109	\$20,000	\$10,000	
52-20-00-56110	TELEPHONE, TELEVISION, INTERNE	\$6,189	\$7,500	\$7,500	
52-20-00-56120	POSTAGE	\$1,851	\$6,000	\$7,500	
52-20-00-56140	ADVERTISING/PUBLISHING	\$0	\$500	\$500	
52-20-00-56150	TRAVEL ACCT	\$597	\$1,500	\$1,500	
52-20-00-56160	TRAINING	\$3,360	\$3,500	\$4,000	
52-20-00-56170	DUES & SUBSCRIPTIONS	\$11,035	\$7,000	\$15,000	
52-20-00-56200	CONTRACTUAL SERVICES	\$0	\$0		
52-20-00-57119	INVENTORY VARIANCE	\$0	\$0		
52-20-00-57120	OPERATING SUPPLIES	\$11,956	\$5,000	\$7,500	
52-20-00-57121	SALES TAX EXPENSE	-\$13	\$2,000	\$2,000	
52-20-00-57125	EBAY FEES	\$0	\$0		
52-20-00-57140	OFFICE SUPPLIES	\$0	\$0		
52-20-00-57150	UNIFORMS	\$605	\$3,000	\$3,000	
52-20-00-57160	GAS & OIL - FUEL	\$10,308	\$13,000	\$13,000	
52-20-00-57300	ACCESSORIES	\$2,759	\$3,500	\$3,500	
52-20-00-57305	CIGARS	\$1,612	\$1,200	\$1,500	
52-20-00-57310	GOLF BALLS PURCHASED	\$10,133	\$13,000	\$15,000	
52-20-00-57320	GOLF CLUBS PURCHASED	\$9,451	\$5,000		
52-20-00-57330	CLOTHING PURCHASED	\$0	\$0		
52-20-00-57340	HATS & CAPS PURCHASED	\$4,588	\$1,500	\$3,000	
52-20-00-57350	GOLF GLOVES PURCHASED	\$0	\$0		
52-20-00-57360	GOLF SHOES PURCHASED	\$0	\$0		
52-20-00-57370	BAGS	\$412	\$600	\$2,000	
52-20-00-57380	SPECIAL ORDER PURCHASES	\$3,596	\$600	\$3,500	
52-20-00-57500	COGS E-COMMERCE ITEMS	\$91,798	\$60,000	\$100,000	
52-20-00-58150	DEPRECIATION EXPENSE	\$119,019	\$0		
52-20-00-59140	CAPITAL EQUIPMENT PURCHASES	\$0			
52-20-00-59180	CAPITAL LEASES	\$0	\$67,000	\$68,000	
TOTAL COST OF SERVICE		\$561,710	\$460,400	\$562,000	
TOTAL REVENUES		\$1,471,424	\$749,500	\$1,764,350	
TOTAL EXPENSES		\$561,710	\$460,400	\$562,000	
SURPLUS (DEFICIT)		\$909,714	\$289,100	\$1,202,350	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGETED	2026 REQUESTED BUDGET	COMMENTS
COST OF SERVICE					
REVENUES					
FOOD & BEVERAGE					
52-20-20-43192	CASH OVER/UNDER	\$37	\$0		
52-20-20-43196	EMPLOYEE DISCOUNT	\$0	\$0		
52-20-20-43400	ALCOHOLIC BEVERAGES	\$59,831	\$130,000	\$130,000	
52-20-20-43410	NON-ALCOHOLIC BEVERAGES	\$10,892	\$15,000	\$17,000	
52-20-20-43420	PREPARED FOODS	\$41,137	\$60,000	\$55,000	
52-20-20-43430	NON-PREPARED FOODS	\$2,707	\$3,500	\$3,000	
52-20-20-43440	CATERED/OUTSIDE FOOD CHARGE	\$0	\$2,500		
52-20-20-43450	BANQUET - NO TAX	\$0	\$0	\$750	
52-20-20-43500	ALCOHOL-PAVILION	\$9,348	\$20,000	\$25,000	
52-20-20-43510	NON ALCOHOL-PAVILION	\$283	\$2,000	\$3,000	
52-20-20-43520	PREPARED-PAVILION	\$2,108	\$2,500	\$5,000	
52-20-20-43530	NON PREPARED-PAVILION	\$0	\$0		
52-20-20-45110	CLUBHOUSE/PAVILION ROOM RENTAL	\$22,367	\$20,000	\$25,000	
52-20-20-45120	BARTENDER FEES	\$0	\$2,500	\$2,500	
52-20-20-45130	SETUP/BREAKDOWN FEES	\$600	\$2,500	\$2,500	
52-20-20-46100	GROUPON REDEMPTIONS	\$0	\$0		
52-20-20-46200	VIP CARD SALES	\$0	\$0		
52-20-20-48100	CREDIT CARD SETTLEMENT FEE	-\$1,687	\$0		
52-20-20-48180	OTHER INCOME	\$0	\$0		
TOTAL FOOD & BEVERAGE		\$147,623	\$260,500	\$268,750	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGETED	2026 REQUESTED BUDGET	COMMENTS
EXPENSES					

FOOD & BEVERAGE					
52-20-20-51140	FULL-TIME PAYROLL	\$82,129	\$85,000	\$68,000	
52-20-20-51150	PART-TIME PAYROLL	\$85,313	\$50,000	\$65,000	
52-20-20-51180	OTHER PERSONNEL SERVICES	\$0	\$0		
52-20-20-52110	MEDICAL & LIFE INSURANCE	\$13,149	\$20,000	\$16,000	
52-20-20-53180	OTHER PROFESSIONAL	\$0	\$0		
52-20-20-53440	CATERED FOOD EXPENSE	\$0	\$0		
52-20-20-54110	ELECTRIC	\$0	\$0		
52-20-20-54120	GAS - HEATING	\$0	\$0		
52-20-20-54130	WATER & SEWER	\$0	\$0		
52-20-20-54180	OTHER LEASES	\$0	\$0		
52-20-20-54240	PEST CONTROL	\$0	\$0		
52-20-20-55120	BUILDING REPAIR	\$802	\$0		
52-20-20-55140	EQUIPMENT REPAIR/MAINTENANCE	\$8,610	\$7,500	\$12,500	
52-20-20-56110	TELEPHONE, TELEVISION, INTERNE	\$4,013	\$6,000	\$5,000	
52-20-20-56120	POSTAGE	\$0	\$0		
52-20-20-56140	ADVERTISING/PUBLISHING	\$65	\$0		
52-20-20-56150	TRAVEL	\$0	\$0		
52-20-20-56160	TRAINING	\$0	\$500	\$500	
52-20-20-56170	DUES & SUBSCRIPTIONS	\$6,190	\$4,500	\$6,000	
52-20-20-56200	CONTRACTURAL SERVICES	\$159	\$12,000	\$12,000	
52-20-20-57119	INVENTORY VARIANCE	\$0	\$0		
52-20-20-57120	OPERATING SUPPLIES	\$3,214	\$500	\$1,500	
52-20-20-57121	SALES TAX EXPENSE	\$2,828	\$2,000	\$2,500	
52-20-20-57133	DINNING ROOM SUPPLIES	\$4,291	\$2,500	\$2,500	
52-20-20-57134	BAR SUPPLIES	\$1,956	\$1,000	\$2,500	
52-20-20-57136	KITCHEN INGREDIENTS	\$14,486	\$10,000	\$10,000	
52-20-20-57138	JANITORIAL SUPPLIES	\$6,692	\$5,000	\$7,000	
52-20-20-57140	OFFICE SUPPLIES	\$26	\$0	\$100	
52-20-20-57150	UNIFORMS	\$605	\$0		
52-20-20-57400	ALCOHOLIC BEVERAGES PURCHASED	\$35,657	\$20,000	\$35,000	
52-20-20-57410	NON-ALCOHOLIC BEV PURCHASED	\$8,230	\$10,000	\$7,000	
52-20-20-57420	PREPARED FOODS PURCHASED	\$23,613	\$20,000	\$12,500	
52-20-20-57430	NON-PREP FOODS PURCHASED	\$5,635	\$2,000	\$2,000	
52-20-20-57440	CATERED/OUTSIDE FOOD EXP	\$1,546	\$1,000		
TOTAL FOOD & BEVERAGE		\$309,208	\$259,500	\$267,600	
TOTAL REVENUES		\$147,623	\$260,500	\$268,750	
TOTAL EXPENSES		\$309,208	\$259,500	\$267,600	
SURPLUS (DEFICIT)		-\$161,584	\$1,000	\$1,150	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2024 ACTUAL	2025 BUDGETED	2026 REQUESTED BUDGET	COMMENTS
MAINTENANCE					
GOLF MAINT EXPENSES					
52-30-00-51140	FULL-TIME PAYROLL	\$82,892	\$83,000	\$85,500	
52-30-00-51150	PART-TIME PAYROLL	\$124,228	\$156,150	\$158,000	
52-30-00-52110	MEDICAL & LIFE INSURANCE	\$10,434	\$12,000	\$12,000	
52-30-00-53180	OTHER-PROFESSIONAL	\$0	\$6,500	\$6,500	deep tine, stump removal
52-30-00-54110	ELECTRIC	\$567	\$1,500	\$1,500	
52-30-00-54120	GAS - HEATING	\$624	\$1,300	\$1,300	
52-30-00-54130	WATER & SEWER	\$20,254	\$21,000	\$25,000	
52-30-00-54210	DISPOSAL	\$15,434	\$15,000	\$17,000	
52-30-00-55110	LAND REPAIR/IMPROVEMENTS	\$6,391	\$6,000	\$7,500	
52-30-00-55113	DRAINAGE	\$0	\$2,000	\$2,000	
52-30-00-55115	IRRIGATION	\$3,657	\$16,500	\$16,000	
52-30-00-55118	TREES/SHRUBS	\$366	\$2,500	\$2,500	
52-30-00-55120	BUILDING REPAIR	\$2,011	\$2,000	\$2,500	
52-30-00-55140	EQUIPMENT REPAIR	\$19,964	\$16,000	\$16,000	
52-30-00-55180	OTHER MAINTENANCE	\$0	\$0	\$0	
52-30-00-56110	TELEPHONE, TELEVISION, INTERNE	\$2,070	\$2,800	\$2,800	
52-30-00-56140	ADVERTISING & PUBLISHING	\$0	\$0	\$0	
52-30-00-56150	TRAVEL	\$0	\$0	\$0	
52-30-00-56160	TRAINING	\$0	\$400	\$400	
52-30-00-56170	DUES & SUBSCRIPTIONS	\$100	\$500	\$500	
52-30-00-56190	EMERGENCY	\$0	\$0	\$0	
52-30-00-57120	OPERATING SUPPLIES	\$3,017	\$3,000	\$3,500	

52-30-00-57130	CHEMICALS	\$10,843	\$19,100	\$19,000	
52-30-00-57131	FUNGICIDES	\$67,827	\$62,000	\$64,000	
52-30-00-57132	HERBICIDES	\$12,169	\$12,000	\$12,000	
52-30-00-57133	INSECTICIDES	\$16,603	\$20,000	\$20,000	
52-30-00-57135	FERTILIZERS	\$8,891	\$15,000	\$15,000	
52-30-00-57137	SMALL TOOLS	\$442	\$1,000	\$1,000	
52-30-00-57138	JANITORIAL SUPPLIES	\$2,566	\$1,500	\$1,500	
52-30-00-57139	TEE & GREEN SUPPLIES	\$4,345	\$5,000	\$5,000	
52-30-00-57150	UNIFORMS	\$0	\$1,000	\$1,000	
52-30-00-57160	GAS & OIL - FUEL	\$17,533	\$18,000	\$19,000	
52-30-00-58150	DEPRECIATION EXPENSE	\$33,797	\$0		
52-30-00-59120	BUILDING REPAIR	\$0	\$0	\$0	
52-30-00-59140	CAPITAL PURCHASES-EQUIP	\$0	\$0	\$0	
52-30-00-59180	CAPITAL LEASES	\$0	\$0	\$0	
TOTAL GOLF MAINT EXPENSES		\$467,025	\$502,750	\$518,000	
TOTAL FUND REVENUES & BEG. BALANCE		\$1,619,048	\$1,010,000	\$2,033,100	
TOTAL FUND EXPENSES		\$1,337,943	\$1,222,650	\$1,347,600	
FUND SURPLUS (DEFICIT)		\$281,104	-\$212,650	\$685,500	

REVENUES				
CORPORATE		\$1,433,263	\$1,478,376	\$1,575,142
RECREATION		\$658,106	\$715,500	\$873,700
SPECIAL RECREATION		\$16,269	\$58,000	\$58,000
IMRF		\$67,062	\$69,000	\$70,055
PUBLIC LIABILITY		\$179,562	\$169,000	\$171,452
AUDIT		\$40,315	\$14,000	\$43,444
POLICE		\$58,389	\$77,000	\$82,193
BOND		\$415,757	\$415,000	\$452,221
CAPITAL		\$461,677	\$1,224,000	\$404,000
GOLF COURSE		\$1,619,048	\$1,010,000	\$2,033,100
		\$4,949,448	\$5,229,876	\$5,763,307
EXPENSES				
CORPORATE		\$1,672,351	\$855,850	\$2,008,650
RECREATION		\$552,171	\$674,450	\$911,850
SPECIAL RECREATION		\$112	\$800	\$20,001
IMRF		\$86,948	\$123,000	\$135,000
PUBLIC LIABILITY		\$217,064	\$243,400	\$246,400
AUDIT		\$27,000	\$28,400	\$30,000
POLICE		\$38,764	\$80,800	\$82,050
BOND		\$395,838	\$495,000	\$300,000
CAPITAL		\$403,510	\$185,000	\$425,000
GOLF COURSE		\$1,337,943	\$1,222,650	\$1,347,600
		\$4,731,701	\$3,909,350	\$5,506,551
NET				
CORPORATE		-\$239,088	\$622,526	-\$433,508
RECREATION		\$105,935	\$41,050	-\$38,150
SPECIAL RECREATION		\$16,157	\$57,200	\$37,999
IMRF		-\$19,886	-\$54,000	-\$64,945
PUBLIC LIABILITY		-\$37,502	-\$74,400	-\$74,948
AUDIT		\$13,315	-\$14,400	\$13,444
POLICE		\$19,625	-\$3,800	\$143
BOND		\$19,920	-\$80,000	\$152,221
CAPITAL		\$58,167	\$1,039,000	-\$21,000
GOLF COURSE		\$281,104	-\$212,650	\$685,500
		\$217,747	\$1,320,526	\$256,756