Section 8

Expenditures: Parks & Recreation

Parks & Recreation

Adopted Budget - FY2024

Operating Expenses	FY2022 Actual	7/31/23 YTD	Projected Next 2 Months	Total Projected 9/30/23	FY2023 Amended	FY2024 Adopted	variance dollar	%
12.000 - FULL TIME SALARIES	$52,809	$47,612	$4,616	$52,228	$60,000	$63,608	$3,608	6%
13.000 - PART TIME SALARIES	$32,049	$23,727	$4,745	$28,473	$41,695	$49,767	$8,072	19%
21.000 - FICA/MEDICARE	$6,492	$5,457	$716	$6,174	$7,780	$8,673	$894	11%
22.000 - RETIREMENT CONTRIBUTIONS	$9,568	$9,860	$1,270	$11,130	$12,112	$15,385	$3,273	27%
23.000 - HEALTH INSURANCE	$8,456	$7,270	$1,540	$8,810	$10,111	$10,243	$132	1%
24.000 - WORKERS COMPENSATION	$228	$288	$0	$288	$262	$331	$69	26%
34.000 - CONTRACTUAL SERVICES	$0	$0	$0	$0	$0	$0	$0	0%
41.000 - COMMUNICATIONS	$4,127	$3,680	$854	$4,534	$5,039	$4,616	($422)	-8%
43.000 - UTILITIES	$5,092	$5,046	$1,009	$6,056	$5,396	$6,588	$1,192	22%
44.000 - RENTALS & LEASES	$2,117	$1,209	$242	$1,451	$3,749	$3,749	$0	0%
45.000 - PROPERTY & LIABILTY INSURANCE	$6,151	$6,724	$0	$6,724	$7,074	$7,587	$513	7%
46.000 - REPAIRS & MAINTENANCE	$13,558	$11,464	$15,536	$27,000	$27,000	$27,000	$0	0%
48.000 - SPECIAL EVENTS	$19,916	$27,541	$0	$27,541	$18,300	$29,600	$11,300	62%
49.000 - OTHER CURRENT CHARGES	$0	$0	$0	$0	$500	$3,500	$3,000	600%
52.000 - OPERATING SUPPLIES	$666	$793	$159	$952	$1,500	$1,500	$0	0%
54.000 - MEMBERSHIP & DUES	$160	$0	$160	$160	$500	$500	$0	0%
55.000 - EDUCATION & TRAINING	$1,170	$570	$1,430	$2,000	$2,000	$2,000	$0	0%
63.000 - INFRASTRUCTURE IMPROVEMENTS	$0	$6,624	$98,376	$105,000	$105,000	$0	($105,000)	-100%
Total Parks & Recreation Expenses	**$162,559**	**$157,866**	**$130,653**	**$288,520**	**$308,019**	**$234,647**	**-$73,371**	**-24%**

BUDGET WORKSHEET	Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time (F/T) and part-time(P/T) employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
			REGULAR SALARIES
			OBJECT CODE 12.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
12.000 - FULL TIME SALARIES	$47,612	$60,000	$63,608
REGULAR SALARIES TOTAL	**$47,612**	**$60,000**	**$63,608**

BUDGET WORKSHEET	Part-time employees who are not part of the regular work force.		
			PART TIME SALARIES **OBJECT CODE 13.000**
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
13.000 - PART TIME SALARIES (3)	$23,727	$41,695	$49,767
PART TIME SALARIES TOTAL	**$23,727**	**$41,695**	**$49,767**

BUDGET WORKSHEET	Social Security matching/Medicare matching.		
			FICA TAXES OBJECT CODE 21.000
DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
21.000 - FICA/MEDICARE	$5,457	$7,780	$8,673
FICA TAXES TOTAL	$5,457	$7,780	$8,673

BUDGET WORKSHEET	Amounts contributed to a retirement fund		
			RETIREMENT CONTRIBUTIONS
			OBJECT CODE 22.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
22.000 - RETIREMENT CONTRIBUTIONS	$9,860	$12,112	$15,385
RETIREMENT CONTRIBUTION TOTAL	**$9,860**	**$12,112**	**$15,385**

BUDGET WORKSHEET	Includes life and health insurance premiums and benefits paid for employees.		
			HEALTH INSURANCE OBJECT CODE 23.000
DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
23.000 - HEALTH INSURANCE	$7,270	$10,111	$10,243
HEALTH INSURANCE TOTAL	**$7,270**	**$10,111**	**$10,243**

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.		

WORKERS' COMPENSATION

OBJECT CODE 24.000

DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
24.000 - WORKERS COMPENSATION	$288	$262	$331
WORKERS' COMPENSATION TOTAL	**$288**	**$262**	**$331**

BUDGET WORKSHEET	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units.		
			CONTRACTUAL SERVICES
			OBJECT CODE 34.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
34.000 - CONTRACTUAL SERVICES	$0	$0	$0
CONTRACTUAL SERVICES TOTAL	**$0**	**$0**	**$0**

BUDGET WORKSHEET	Internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.		
			COMMUNICATIONS
			OBJECT CODE 41.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
41.000 - COMMUNICATIONS			
41000-Phone Allowance - Rec Mgr @ $40 p/mo	$233	$480	$480
41005-Comcast	$3,447	$4,559	$4,136
COMMUNICATIONS TOTAL	**$3,680**	**$5,039**	**$4,616**

BUDGET WORKSHEET	Electricity, gas, water, waste disposal, and other public utility services.		
			UTILITY SERVICES OBJECT CODE 43.000
DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
43.000 UTILITIES			
(43.100) Electric Service	$4,573	$4,800	$6,360
(43.200) Water & Sewer-Playground	$473	$596	$228
UTILITY SERVICES TOTAL	**$5,046**	**$5,396**	**$6,588**

BUDGET WORKSHEET	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.		
			RENTAL AND LEASES OBJECT CODE 44.000
DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
44.000 - RENTALS & LEASES			
44000-Copier (F13683)	$1,209	$3,749	$3,749
RENTALS AND LEASES TOTAL	**$1,209**	**$3,749**	**$3,749**

BUDGET WORKSHEET	Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.		
			INSURANCE
			OBJECT CODE 45.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
45.000 - PROPERTY & LIABILTY INSURANCE			
45001-Flood Insurance	$1,612	$1,708	$1,708
45000-Auto/Building	$5,112	$5,366	$5,879
INSURANCE TOTAL	**$6,724**	**$7,074**	**$7,587**

BUDGET WORKSHEET	The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.		
			REPAIRS AND MAINTENANCE
			OBJECT CODE 46.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
46.000 - REPAIRS & MAINTENANCE			
46010-Atheltic Fields	$5,101	$10,000	$10,000
46011-Equipment	$3,499	$5,000	$5,000
46012-Building	$900	$5,000	$5,000
46012-Custodial Services	$1,963	$7,000	$7,000
REPAIRS AND MAINTENANCE TOTAL	**$11,464**	**$27,000**	**$27,000**

BUDGET WORKSHEET	Includes any type of promotional advertising on behalf of the local unit.		
			PROMOTIONAL ACTIVITIES OBJECT CODE 48.000
DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
48.000 - SPECIAL EVENTS	$10,963		
49401-Halloween	$5,311	$3,000	$3,000
49402-Movie Night	$841	$1,200	$1,200
49403-Winterfest	$4,419	$2,500	$2,500
49404-Springfest	$3,563	$2,500	$2,500
49405-Back To School	$2,400	$4,000	$4,000
49406-Senior Services	$0	$0	$0
49407-Time Capsule	$0	$0	$0
49408-National Night Out	$44	$0	$0
49409-Jazz Festival	$0	$3,000	$3,000
49410-Youth Music Fest	$0	$1,500	$0
49411-Earth Hour	$0	$600	$600
49412-Pride Parade	$0	$0	$1,000
49413-Arts and Cultural Board Events	$0	$0	$11,800
*An Evening with…an Architect			
*BP Arts Carnival			
*Earth Hour & Engagement Activities			
*Jazz in the Park			
*Mango Fest			
PROMOTIONAL ACTIVITIES TOTAL	**$27,541**	**$18,300**	**$29,600**

BUDGET WORKSHEET	Includes current charges and obligations not otherwise classified.		
			OTHER CURRENT CHARGES AND OBLIGATIONS
			OBJECT CODE 49.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
49.000 - CONCESSION EXPENSE	$0	$500	$500
49.100 - HOLIDAY LIGHTING			$3,000
OTHER CURRENT CHARGES TOTAL	**$0**	**$500**	**$3,500**

BUDGET WORKSHEET	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or

OPERATING SUPPLIES

OBJECT CODE 52.000

DESCRIPTION	YTD 07/31/23	AMENDED FY2023	ADOPTED FY2024
52.000 - OPERATING SUPPLIES			
52000-General	$793	$1,000	$1,000
52010-Uniforms	$0	$500	$500
OPERATING SUPPLIES TOTAL	**$793**	**$1,500**	**$1,500**

BUDGET WORKSHEET	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, membership &, professional data costs.		
			SUBSCRIPTIONS AND MEMBERSHIPS
			OBJECT CODE 54.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
54.000 - MEMBERSHIP & DUES	$0	$500	$500
DUES, SUBSCRIPTIONS & MEMBERSHIPS TOTAL	**$0**	**$500**	**$500**

BUDGET WORKSHEET	Training & educational costs.		
			TRAINING
			OBJECT CODE 55.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
55.000 - EDUCATION & TRAINING	$570	$2,000	$2,000
TRAINING TOTAL	**$570**	**$2,000**	**$2,000**

BUDGET WORKSHEET	Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.		
			INFRASTRUCTURE
			OBJECT CODE 63.000
DESCRIPTION	**YTD 07/31/23**	**AMENDED FY2023**	**ADOPTED FY2024**
Infrastructure Improvements			$0
Parking Surface	$0	$50,000	$0
Awnings	$6,624	$40,000	$0
Rec Center Eletrical Upgrades	$0	$10,000	$0
Rec Center Foundation Project	$0	$5,000	$0
INFRASTRUCTURE TOTAL	**$6,624**	**$105,000**	**$0**