

Senior Programs Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	2024 vs 2023					
Personal Services									
01-355-51010	SALARY & WAGES	\$ 105,591	\$ 81,679	29.3%	\$ 67,676	\$ 76,037	\$ 61,966	Senior Coordinator and PT Volunteer Coordinator	\$7400 add appropriation for 2023 (Total \$88,629). This increase will be a 19% increase. Includes a step increase plus an added 5 hours per week for the part-time position (20 to 25 hours per week).
01-355-51030	OPERS	14,783	11,435	29.3%	9,475	10,910	8,675		
01-355-51041	WORKER'S COMP	1,245	1,272	-2.1%	769	569	943		
01-355-51070	TRANSFER TO HEALTH	11,846	11,846	0.0%	11,846	11,846	10,769		
01-355-51071	DENTAL	275	270	2.0%	212	290	248		
01-355-51072	VISION	81	79	2.0%	86	75	72		
01-355-51073	LIFE	98	96	2.0%	32	72	58		
01-355-51076	MEDICARE	1,531	1,184	29.3%	856	948	737		
	Total Personal Services	\$ 135,450	\$ 107,862	25.6%	\$ 90,950	\$ 100,748	\$ 83,470		
Other Expenditures									
01-355-51131	UTILITIES/ELEC	\$ 3,300	\$ 3,300	0.0%	\$ 2,408	\$ 1,932			
01-355-51132	UTILITIES/GAS	3,080	3,080	0.0%	1,998	2,417			
01-355-51133	CLEANING SUPPLIES	800	800	0.0%	-	233			
01-355-51134	REPAIR/MAINTENANCE	1,500	1,500	0.0%	285	240			
01-355-51135	PROFESSIONALS	80,000	74,700	7.1%	38,161	24,768			Added \$5,300 to cover additional expenses expected by changing our fee structure for programs held at the Senior Center. Look at drastic reduction in class costs for center members
01-355-51310	OFFICE SUPPLIES	\$ 500	\$ 500	0.0%	\$ 321	\$ -	\$ -	Paper products & office supplies	
01-355-51320	OPERATING EXPENSES	10,000	8,206	21.9%	6,528	4,252	1,852	Stamps, event tickets, 4th of July supplies	
01-355-51321	SENIOR CENTER DUE DILIGENCE	-	300		300	5,031	-	Feasibility and design studies for senior center concept(s)	
01-355-51322	SOCIAL SERVICE NAVIGATORS PILOT PROGRAM	-	-				-	Contract with JFS to assist seniors and caretakers with social service needs	
01-355-51323	VOLUNTEER SERVICES	1,000	1,000	0.0%	-	-	-	Background checks for volunteers	Money was moved to Operations. Original Budget was \$3,000
01-355-51324	MAILINGS	1,000	294	240.1%	293	176	-	Newsletters and routine mailings	Money was moved to Operations. Original Budget was \$1,500
01-355-51325	TRAVEL AND MEETINGS	1,000	-		-	518	-	Annual conference expenses	Money was moved to Operations. Original Budget was \$1,500
	Total Other Expenditures	\$ 102,180	\$ 93,680	9.1%	\$ 50,295	\$ 39,567	\$ 1,852		

Total Senior Programs \$ 237,630 \$ 201,542 97.4% \$ 141,245 \$ 140,315 \$ 85,322

Jeffrey Mansion Expenditure Detail

Account	Description	2024			2023			YTD 8/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		Budget	Budget	vs 2023	Budget	Budget	vs 2023					
Personal Services												
01-540-51010	SALARY & WAGES	\$ -	\$ 84,792	-100.0%	\$ 60,908	\$ 78,823	\$ 58,347			1-Custodian, 1-Full-Time Service Worker (20%), 1-Full-Time Service Worker (87%)	Combined Personal Services with Parks Personal Services as there is just so much overlap in parks/Mansion Staff responsibilities. This provides some flexibility in account expenses.	
01-540-51011	OVERTIME	-	5,500	-100.0%	19	125	68					
01-540-51030	OPERS	-	18,487	-100.0%	13,977	15,739	12,544					
01-540-51041	WORKER'S COMP	-	1,158	-100.0%	489	497	1,470					
01-540-51050	UNIFORM ALLOWANCE		1,400	-100.0%	508	1,400	1,400					
01-540-51070	TRANSFER TO HEALTH INSURANCE		33,883	-100.0%	33,883	33,218	30,198					
01-540-51071	DENTAL INSURANCE		954	-100.0%	733	1,005	860					
01-540-51072	VISION		183	-100.0%	198	170	164					
01-540-51073	LIFE		199	-100.0%	84	147	119					
01-540-51078	MEDICARE	-	1,245	-100.0%	814	1,033	770					
	Total Personal Services	\$ -	\$ 147,779	-100.0%	\$ 111,585	\$ 130,157	\$ 105,940					
Other Expenditures												
01-540-51131	UTILITIES/ELEC.	\$38,000	\$37,972	-5.2%	\$ 27,370	\$ 22,820	\$ 28,911			AEP Bills for the Mansion	Electric costs were higher for 2023. However, we expect the pricing to come down now that the Mansion electric costs will be combined in the city's electrical aggregation program.	
01-540-51133	UTILITIES/GAS	10,000	9,700	3.1%	6,570	8,070	4,410			Columbia Gas Bills for the Mansion		
01-540-51190	CONTRACTS	60,000	55,000	9.1%	19,117	14,888	17,894			HVAC, ProGuard,	2023 budget was \$60k. We moved \$5k out to cover Electric shortfall	
01-540-51192	LEAD PAINT MONITORING	3,500	3,000	16.7%	2,920	2,720	1,360			Testing of preschool rooms for lead dust (preventative in nature)	Price has finally gone up on this.	
01-540-51320	OPERATING EXPENSES	14,500	14,500	0.0%	10,213	9,852	13,552			Bathroom supplies, light bulbs, paint, filters, Flooring work	Need to get pricing on flooring replacement for lower level carpet replace and teachers lounge carpet. Also potential Mansion Furniture (Not sure if this is Mansion or Capital)	
01-540-51321	CLEANING SUPPLIES	11,200	9,000	24.4%	5,517	5,552	6,322			Cleaning Supplies for the Mansion	Same budget as original 2023. Money moved for electric	
01-540-51330	REPAIR/MAINT. SUPPLIES	29,000	24,198	19.8%	20,156	18,695	12,843			Welding on stair railing, supplies to fix issues with building hardware, HVAC	Continued HVAC issues (2023 Budget was \$27,950. Moved money into electric). Working on Capital project for unit replacement and control system replacement.	
01-540-51332	FIRE SUPPRESSION /LIFE SAFETY	4,000	3,500	14.3%	3,078	2,565	3,154			Security Monitoring, Fire suppression inspections	2023 Original budget of \$4,020 (money moved for electric)	
01-540-51440	MANSION EXPANSION				-	-	166,916					
	Total Other Expenditures	\$ 168,200	\$ 158,870	7.2%	\$ 94,938	\$ 85,143	\$ 253,162					

Total Army Numbers: 1 175,500 1 144,538 1 11,418 1 11,500 1 20,000

Parks Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022		Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 2023		Actual	Actual		
Personal Services									
01-570-51010	SALARY & WAGES	\$ 341,256	\$ 239,985	42.2%	\$ 156,033	\$ 192,585	\$ 187,357	1-Supervisor, 1-Full-Time Service Worker (33%), 1-Full-Time Service Worker (80%), 1-Full-Ground Maintenance Worker	Combined the Mansion and Parks Personal Services.
01-570-51011	OVERTIME	22,500	17,000	32.4%	15,185	19,548	12,415		
01-570-51012	SEASONAL	21,000	14,000	50.0%	14,833	-	9,447		Would like to add a 3rd seasonal Employee. This will help with staffing time losses during event season.
01-570-51030	OPERS	75,031	48,737	60.5%	31,539	41,318	35,510		
01-570-51041	WORKER'S COMP	4,544	3,403	33.5%	1,705	1,484	2,098		
01-570-51050	UNIFORM ALLOWANCE	4,200	2,100	100.0%	751	2,100	2,013		8 Staff
01-570-51070	TRANSFER TO HEALTH INSURANCE	51,133	17,250	196.4%	17,250	16,912	15,375		
01-570-51071	DENTAL INSURANCE	1,310	1,284	2.0%	330	479	440		
01-570-51072	VISION	308	302	2.0%	142	152	147		
01-570-51073	LIFE	279	278	0.2%	53	122	99		
01-570-51076	MEDICARE	4,544	3,816	19.1%	2,688	3,044	2,977		
	Total Personal Services	\$ 526,105	\$ 346,155	52.0%	\$ 240,469	\$ 277,704	\$ 267,878		When compared to the 2023 budget of Mansion (\$148k) and Park (\$346k) totaling \$494k 8.5% increase
Other Expenditures									
01-570-51131	UTILITIES/ELEC.	\$ 2,800	\$ 2,800	0.0%	\$ 2,088	\$ 1,900	\$ 1,434	Park Lights	
01-570-51190	CONTRACTS	51,000	49,000	4.1%	9,529	4,772	3,800	Portable Restrooms	4% increase
01-570-51191	PARKS PLANNING	-	40,000		-	-	21,473		2023 contract (that will run into 2024 (Jeffrey Park Preservation and Enhancement Plan)
01-570-51320	OPERATING EXPENSES	19,000	19,000	0.0%	10,143	16,277	1,100	Keys, nets, medical supplies, paint, picnic tables, pavers	
01-570-51321	SMALL TOOLS AND EQUIPMENT	1,100	1,100	0.0%	1,087	388	8,619		
01-570-51330	REPAIR/MAINT. SUPPLIES	10,500	10,500	0.0%	4,818	12,411	13,208	Utility vehicle repairs, playground equipment repairs	
01-570-51350	ATHLETIC FIELD MAINTENANCE	14,000	14,000	0.0%	9,428	9,795	6,661	field paint, turf rehab,	
01-570-51370	LANDSCAPING	25,000	20,000	25.0%	14,519	8,021	-	Plant material, playground mulch	Commonwealth Arboretum Feature Ongoing Maintenance.
	Total Other Expenditures	\$ 123,400	\$ 156,400	-21.1%	\$ 51,608	\$ 53,542	\$ 56,295		

Recreation Fund

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Recreation Programs	\$ 470,000	\$ 464,000	1.3%	\$ 417,826	\$ 426,099	\$ 352,390
Mansion and Facility Rentals	150,000	144,000	4.2%	127,503	111,740	81,997
Jeffrey Summer Camp	618,000	578,000	6.9%	559,461	511,959	351,706
Preschool	342,000	320,000	6.9%	169,716	445,830	308,620
Before and After Care	573,000	536,000	6.9%	288,163	451,878	316,420
Misc.	5,000	5,000	0.0%	800	13,020	
Total Revenue	\$ 2,158,000	\$ 2,047,000	5.4%	\$ 1,563,469	\$ 1,960,526	\$ 1,411,133
Expenditures						
Administration	\$ 762,394	\$ 670,371	13.7%	\$ 498,706	\$ 591,781	\$ 483,937
All Other	380,000	388,424	-2.2%	262,735	330,284	263,648
Preschool	381,808	363,860	4.9%	241,614	323,781	291,399
Before and After School Program	452,185	391,274	15.6%	278,876	302,100	238,724
Jeffrey Summer Camp	502,381	458,270	9.6%	433,733	376,281	264,319
Estimated Unspent Appropriations						
Total Expenditures	\$ 2,478,767	\$ 2,272,199	9.1%	\$ 1,715,663	\$ 1,924,228	\$ 1,542,027
Revenues Over(Under) Expenditures	\$ (320,767)	\$ (225,199)		\$ (152,194)	\$ 36,298	\$ (130,894)
Other Financing Sources						
Operating Transfers From the General Fund	\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 250,000	\$ 90,000
Grants						
BWC Rebate				3,526		64,472
OCCRRRA COVID Relief					575,977	
CARES						202,526
Total Other Sources	\$ 270,000	\$ 250,000	8.0%	\$ 253,526	\$ 825,977	\$ 356,998
Other Financing Uses						
Jeffrey Mansion Debt Service (Transfer to bond)	111,965	111,747	0.2%	111,747	112,616	112,430
OCCRRRA COVID Relief		22,379	-100.0%	22,379		
Prior Year Encumbrances		102,631	-100.0%	103,293	250,840	16,799
Total Other Uses	\$ 111,965	\$ 236,757	-52.7%	\$ 237,419	\$ 363,456	\$ 129,229
Beginning Fund Balance						
Net Increase (Decrease)	(162,732)	(211,956)	-8.1%	(136,087)	498,819	96,875
Estimated Unspent Appropriations	100,000	130,000	(0)			
Ending Fund Balance	\$ 865,599	\$ 928,332	-6.8%	\$ 874,201	\$ 1,010,288	\$ 511,469

Recreation Administration Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2023 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	% 2023					
Personal Services									
05-510-51010	SALARY & WAGES	520,794.88	444,451	17.2%	315,323.00	397,702.88	331,012.88	1-Director, 1-Deputy Director (75%), 1-Tier 1 Rec Supervisor (15%) 1 Tier 1 Rec Supervisor (100%), 1-Tier 2 Rec Supervisors (Retire at end of 1st quarter), 2 - Tier 2 Rec Coordinator, 1 - Event Coordinator, 1- Front Desk (40%)	No Change to Current Staffing Levels. Unusual Number of step increases plus the updated pay scale for Event and Facility Manager position (This was not addressed during the pay study review)
05-510-51030	OPERS	72,911	62,223	17.2%	44,145	54,133	45,794		
05-510-51041	WORKER'S COMP	6,143	8,311	-2.7%	3,161	2,865	4,371		
05-510-51070	TRANSFER TO HEALTH	89,009	89,009	0.0%	89,009	87,264	79,331		
05-510-51071	DENTAL	2,085	2,044	2.0%	1,570	2,004	1,843		
05-510-51072	VISION	94	92	2.0%	98	85	82		
05-510-51073	LIFE	508	490	2.0%	101	307	297		
05-510-51076	MEDICARE	7,552	8,445	17.2%	4,549	5,672	4,664		
All Other		380000.00	\$ 699,094	\$ 611,071	14.4%	\$ 458,017	\$ 550,093	\$ 487,394	
Other Expenditures									
05-510-51021	MEETING MEALS	\$ 700	\$ 550	27.3%	\$ 518	\$ 210	\$ 200	Meals for staff meetings (i.e. lunch for Harvest Festival Set-Up)	
05-510-51022	MILEAGE REIMBURSEMENT	2,750	2,750	0.0%	258	924	971	Reimbursement for staff for mileage they put on their personal vehicles	
05-510-51141	REGISTRATION SOFTWARE CONTRACT	12,500	12,000	4.2%	11,320	10,290			Sliding expense based on revenue
05-510-51310	OFFICE SUPPLIES	3,750	3,500	7.1%	3,068	2,115	2,573	Paper, note pads, pens, etc	
05-510-51320	OPERATING EXPENSES	2,600	2,500	4.0%	1,599	1,994	2,525	Postage, Laminator, signs, business cards, OPRA membership	
05-510-51321	BROCHURE	23,000	21,000	9.5%	20,712	14,737	-	Cost to print and deliver the brochure 3 times a year	3 brochures and 3 postage payments
05-510-51322	YOUTH SCHOLARSHIP CHALLENGE FUND	10,000	10,000	0.0%	-	10,000	10,000	Money to help cover programming costs for families that need a little assistance	
05-510-51323	TRAINING/PROF DEVELOP	8,000	7,000	14.3%	3,215	1,419	274		Adding Staff to OPRA Conference
	Total Other Expenditures	\$ 63,300	\$59,300	6.7%	\$ 40,689	\$ 41,689	\$ 16,543		

Recreation Programs Expenditure Detail

Account	Description	2024			YTD 6/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 2023					
Personal Services									
05-520-51010	SALARY & WAGES	\$ 30,000	\$ 20,000	50.0%	\$ 3,300	\$ 4,207	\$ 3,515	All Seasonal Employees	Increased to \$30k to support Park & Play, Mansion evening attendant, and middle school programming.
05-520-51011	RENTALS OT		750	-100.0%	-	-	-		Not a line item we need.
05-520-51030	OPERS	4,305	3,550	21.3%	462	2,446	482		
05-520-51041	WORKER'S COMP	363	284	27.7%	142	144	252		
05-520-51076	MEDICARE	363	290	25.1%	48	61	51		
	Total Personal Services	\$ 35,030	\$ 24,874	40.8%	\$ 3,952	\$ 6,859	\$ 4,299		
Other Expenditures									
05-520-51320	OPERATING EXPENSES	\$ 14,500	\$ 8,700	66.7%	\$ 7,422	\$ 9,600	\$ 14,076	Program shirts (Not Uniforms), BPAK supplies, print work, program snacks, medical supplies, league fees, tournament fees, background checks, Job fair registration,	Some money was transferred to uniforms. \$9500 is the same amount as the 2023 budget. Plus \$5k for teen programming expansion.
05-520-51321	SPECIAL ACTIVITY SUPPLIES	32,000	29,000	10.3%	23,962	30,900	19,427	Pumpkins, Straw, Helium tank, campout supplies, 5k run supplies, egg hunt candy, bingo prizes, Youth triathlon supplies, etc.	More special event expenses
05-520-51322	COMMUNITY GARDEN	4,400	2,808	56.7%	2,808	2,876	2,847	We pay the community garden the registration fees that we collect	Garden Leadership is talking about a 33% increase to fees that we pass along.
05-520-51323	UNIFORMS	38,000	30,292	25.4%	21,568	24,313	13,274	Sports team uniforms	Some expense flow timing plus more participants and inflationary increase
05-520-51324	EQUIPMENT	10,000	7,350	36.1%	7,350	4,850	3,899	Generally sports equipment	\$1200 for scoreboards, \$3500 two goals for CW East
05-520-51325	AWARDS	6,000	5,000	20.0%	3,351	3,899	2,500	Medals and trophies for participants.	Increase in cost
05-520-51326	BACKGROUND CHECKS	1,500	1,500	0.0%	1,000	299	299		
05-520-51710	PROFESSIONALS	273,000	260,000	5.0%	175,649	232,904	195,958	Pays instructors	More classes and increase in rates.
05-520-51720	REFEREES	20,900	18,900	10.6%	15,674	13,702	6,777	Umpire and referee costs for youth and adult sports	Officials have become more expensive.
05-520-51730	CONCESSIONS				-	82	291	Food for program activities (i.e. volunteer meals)	Moved to admin meals (510) in 2023. We can take this line out.
	Total Other Expenditures	\$ 400,300	\$363,550	10.1%	\$ 258,783	\$ 323,426	\$ 259,349		

Total (Excluding Programs) \$ 416,330 \$ 383,424 92.1% \$ 261,735 \$ 320,234 98.2%

Jeffrey Preschool

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 2023					
Personal Services									
05-525-51010	SALARY & WAGES	\$ 296,056	\$ 284,110	4.2%	\$ 189,326	\$ 263,868	\$ 235,515	1-Tier 1 Rec Coordinator (75%)	COL increase for teachers
05-525-51015	CONTRACTUAL SEASONAL EMPLOYEES	3,600	3,600	0.0%	1,520	992			
05-525-51030	OPERS	41,448	39,775	4.2%	25,879	32,522	32,884		
05-525-51041	WORKER'S COMP	3,492	4,034	-13.4%	2,021	1,649	2,615		
05-525-51070	HEALTH INSURANCE	11,220	11,220	0.0%	11,220	11,000	10,000		
05-525-51076	MEDICARE	3,492	4,120	-15.2%	2,652	3,576	3,275		
Total Personal Services		\$ 359,308	\$ 346,860	3.6%	\$ 232,618	\$ 313,607	\$ 284,289		
Other Expenditures									
05-525-51300	SNACKS	1,500	700	114.3%	287	472	42		Get back to afternoon snack covered for 24-25. Eliminated during COVID.
0-5-525-51301	SUPPLIES	4,000	3,200	25.0%	1,632	2,372	1,203		Paint, crayons, crafts, construction paper, lesson planning supplies.
0-5-525-51302	EQUIPMENT	5,000	2,400	108.3%	1,360	1,357	946		Teacher Lounge Update (Shelves/desks/chairs)
0-5-525-51303	PROF DEVELOPMENT	2,000	1,300	53.8%	853	133	48		Certifications, background checks
05-525-51320	OPERATING EXPENSES	10,000	9,400	6.4%	4,863	5,840	4,872		Procare app, books, soap, Clorox wipes, teacher planners, supplies, room decoration, classroom parties, teacher appreciation, field trips.
Total Other Expenditures		\$ 22,500	\$ 17,000	32.4%	\$ 8,996	\$ 10,174	\$ 7,111		
Total Personnel Expenses \$ 381,808 \$ 363,860 4.6% \$ 241,614 \$ 323,781 \$ 291,400									

Before and After School Care

Account	Description	2024			YTD 8/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	% 2023					
Personal Services									
05-526-51010	SALARY & WAGES	\$ 343,811	\$ 291,306	18.0%	\$ 226,374	\$ 247,053	\$ 194,598	Includes 1-Tier 1 Rec Supervisor (50%), 3-Tier 2 Rec Coordinators (70%, 70% & 65%), and Seasonal Staff	This increase accounts for the \$36k shortfall in 2023 as well as a 5% increase in 2024 to keep up with seasonal pay. Note, the board approved a 7% increase in fees to help offset these costs.
05-526-51030	OPERS	48,134	40,783	18.0%	31,506	34,429	27,179		
05-526-51041	WORKER'S COMP	4,055	4,137	-2.0%	1,884	1,774	2,715		
05-526-51076	MEDICARE	4,985	4,224	18.0%	3,248	3,482	2,775		
Total Personal Services		\$ 400,985	\$ 340,449	17.8%	\$ 265,011	\$ 286,738	\$ 227,267		
Other Expenditures									
05-526-51320	OPERATING EXPENSES	\$ 7,200	\$ 6,825	5.5%	\$ 2,552	\$ 4,637	\$ 3,923	Background checks, bus parts, Lowes supplies, cleaning supplies	Inflation
All Other	SUPPLIES	2,500	2,500	0.0%	756	518	-		
05-526-51322	SNACKS	12,000	12,000	0.0%	5,043	5,372	168	Daily snacks	
05-526-51323	SUPPLIES	6,000	6,000	0.0%	754	1,633	413	Art supplies, science project supplies, paper, pencils	
05-526-51440	EQUIPMENT	7,000	7,000	0.0%	994	2,421	2,149	Games, books, balls, etc.	
05-526-51710	PROFESSIONALS	16,500	16,500	0.0%	3,766	782	4,804	Field trips and special guests	
Total Other Expenditures		\$ 51,200	\$ 50,825	0.7%	\$ 13,865	\$ 15,362	\$ 11,457		

2024 Personal Services Program \$ 400,985 \$ 340,449 17.8% \$ 265,011 \$ 286,738 \$ 227,267

Jeffrey Camp Expenditure Detail

Account	Description	2024		2023		2022		2021		Account Notes	2024 Budget Notes
		Budget	Budget	YTD 9/30/2023	Actual	Actual	Actual	Actual			
Personal Services											
05-580-51010	SALARIES & WAGES	\$ 350,581	\$ 317,080	10.6%	\$ 313,107	\$ 276,567	\$ 207,457			1-Tier 1 Rec Supervisor (35%), 1-Tier 1 Rec Coordinator (25%), 2-Tier 2 Rec Coordinator (30%), and seasonal staff	2023 S&W will go up by \$17k to cover a shortfall. 5% increase for seasonal staff.
05-580-51030	OPERS	49,081	44,391	10.6%	43,635	35,293	29,017				
05-580-51041	WORKER'S COMP	4,135	4,503	-8.2%	2,255	2,046	4,255				
05-580-51076	MEDICARE	5,083	4,598	10.6%	4,505	3,961	2,984				
	Total Personal Services	\$ 408,881	\$ 370,571	10.3%	\$ 363,502	\$ 317,867	\$ 243,692				
Other Expenditures											
05-580-51320	OPERATING EXPENSES	6,000	10,276	-41.6%	10,041	7,143	6,154			Staff & camper shirts, art supplies, background checks, equipment, licensing, medical supplies,	Better reflects where expenses are coming out of based on a internal audit of expense items.
All Other	380000.00	5,000	3,000	66.7%	3,000	2,080	-				
05-580-51322	SNACKS	5,000	3,000	66.7%	3,000	2,000	-				
05-580-51323	SUPPLIES	7,000	2,700	159.3%	2,700	1,711	3,254				
05-580-51324	EQUIPMENT	3,000	2,000	50.0%	2,000	1,600	938				
05-580-51325	SHIRTS	7,500	6,724	11.5%	6,724	6,819	1,036				
05-580-51710	PROFESSIONALS	60,000	60,000	0.0%	42,767	37,060	9,244			Field trips, busing, and special quests	
	Total Other Expenditures	\$ 93,500	\$ 87,700	6.6%	\$ 70,231	\$ 58,414	\$ 20,627				

Swimming Pool Fund

This fund pays for operation of the swimming pool. Operating activity is paid for by membership and other fees. Debt service for this fund is paid by the General Fund.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Memberships etc.	\$ 305,000	\$ 304,000	0.3%	\$ 291,262	\$ 351,897	\$ 273,682
Pool Concessions Ordinance 12-22						
Total Revenue	\$ 305,000	\$ 304,000	0.3%	\$ 291,262	\$ 351,897	\$ 273,682
Expenditures						
Operating Expenditures	\$ 444,878	\$ 430,904	3.2%	\$ 390,135	\$ 322,046	\$ 275,776
Concessions	4,000	4,000	0.0%	28	1,957	1,788
Estimated Unspent Appropriations	(50,000)					
Total Expenditures	\$ 398,878	\$ 434,904	-8.3%	\$ 390,163	\$ 324,003	\$ 277,564
Revenues Over(Under) Expenditures	\$ (93,878)	\$ (130,904)		\$ (98,901)	\$ 27,894	\$ (3,882)
Other Financing Sources						
BWC Rebate/General Fund Transfer	\$ 120,000	\$ 120,000	0.0%	\$ 120,057	\$ 200,000	\$ 14,367
Total Other Sources	\$ 120,000	\$ 120,000	0.0%	\$ 120,057	\$ 200,000	\$ 14,367
Capital	\$ 35,000	\$ 50,000	-30.0%	\$ 23,142	\$ 13,852	
Prior Year Encumbrances		46,076	-100.0%	46,094	29,257	\$ 3,632
Total Other Uses	\$ 35,000	\$ 96,076	-63.6%	\$ 69,236	\$ 43,109	\$ 3,632
Beginning Fund Balance	\$ 425,847	\$ 532,827	-20.1%	\$ 532,827	\$ 348,042	\$ 341,189
Net Increase (Decrease)	(8,878)	(106,980)		(48,080)	184,785	6,853
Ending Fund Balance	\$ 416,968	\$ 425,847	-2.1%	\$ 484,747	\$ 532,827	\$ 348,042

Pool Operations Expenditure Detail

Account	Description	2024		2023		2022		Account Notes	2024 Budget Notes
		Budget	Budget	YTD 8/30/2023	Actual	Actual	Actual		
Personal Services									
14-550-51010	SALARY & WAGES	\$ 25,275	\$ 22,862	10.0%	\$ 15,450	\$ 18,486	\$ 18,648	1-Deputy Director (25%), 1-Tier 2 Rec Coordinator (35%), and seasonal staff	One full-time employee partial S&W is paid out of this account.
14-550-51015	CONTRACTUAL SEASONAL EMPLOYEES	\$ -	\$ -						
14-550-51030	OPERS	3,539	3,201	10.6%	2,163	2,525	2,475		
14-550-51041	WORKER'S COMP	298	310	-3.6%	155	133	3,166		
14-550-51076	MEDICARE	366	331	10.6%	219	247	253		
Total Personal Services		\$ 29,478	\$ 26,704	10.4%	\$ 17,987	\$ 21,391	\$ 24,542		
Other Expenditures									
All Other		380000.00	\$ 24,000	\$ 23,000	4.3%	\$ 20,241	\$ 16,334	\$ 13,584	EAP Bils
14-550-51133	UTILITIES-GAS		10,000	9,800	2.0%	7,863	9,704	7,151	Columbia Gas Bils
14-550-51140	REPAIR/MAINT. SERVICES		16,000	16,000	0.0%	7,505	7,230	4,694	Capital City Awning, Ohio Heating, Pool painting
14-550-51190	POOL MANAGEMENT		310,000	300,000	3.3%	294,246	231,466	190,685	SwimSafe management contract is fairly flat from 2023
14-550-51260	REFUNDS		-	-		-	(282)	399	Refunds for memberships
14-550-51320	OPERATING EXPENSES		13,900	13,900	0.0%	11,211	-	5,334	Backflow, new cash register, Treasure Hunt, swim lessons items, rope and floats, medical supplies, pool licenses, staff whites, office tv, red cross supplies,
14-550-51321	CHEMICALS		-	-		-	8,460		
14-550-51322	HEALTH AND SAFETY (Previous Operating Expense)		2,500	2,500	0.0%	970	-	700	Security monitoring, Varmint Guard
14-550-51323	UNIFORMS		-	-		-	272		
14-550-51440	MACHINERY/EQUIP.		5,000	5,000	0.0%	4,314	2,627	3,075	New vacuum
14-550-51710	PROFESSIONALS		14,000	14,000	0.0%	14,000	12,869	13,786	Consulting fees for pool audits and private swim lessons instructor fees
14-550-51711	SWIM TEAM		20,000	20,000	0.0%	11,799	11,975	11,845	
14-550-51712	TRAINING/CERTIFICATIONS		-	-		-	-	-	Payment to swim board and coaches fees
Total Other Expenditures		\$ 415,400	\$ 404,200	2.8%	\$ 372,149	\$ 300,855	\$ 300,655		

Pool Concessions Expenditure Detail

Account	Description	2024		2024		2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	YTD 9/30/2023				
14-560-51140	REPAIR/MAINT. SERVICES	\$ 2,000	\$ 2,000	0.0%		\$ 1,000	\$ 985	Repair to pool concessions equipment (i.e. sink, freezer)	No Change
14-560-51320	OPERATING EXPENSES	2,000	2,000	0.0%	28	957	803	Franklin Board of Health licensing	No Change
TOTAL Pool Concessions		\$ 4,000	\$ 4,000	0.0%	28	1,957	\$ 788		