



# Leisure-Sports Budget Analysis

Budget Year 2023

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount as of Dec 31	2022 Amended Budget	2022 Adopted Budget	2023 Base Personnel	2023 Base Same Service	2023 Staff Requests	Chg from FY22 Adopted
Fund <b>010 - General Fund</b>									
<b>REVENUE</b>									
Department <b>37 - Leisure Services</b>									
Activity <b>4200 - Sports &amp; Youth Services</b>									
<i>Charges for Fees &amp; Service</i>									
010-37-4200 3113	Sales Tax Collected	2,750.86	553.97	3,900.00	3,900.00	3,900.00	3,750.00	3,750.00	(150.00)
010-37-4200 3468	Tennis Fee	3,744.96	185.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	.00
010-37-4200 3475	Swimming Pool Revenue	108,979.90	33,449.81	109,000.00	109,000.00	109,000.00	109,000.00	109,000.00	.00
010-37-4200 3481	Concession Revenue	11,992.00	8,948.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	.00
010-37-4200 3831	Registration Fee	64,985.50	28,865.80	68,000.00	68,000.00	68,000.00	68,000.00	68,000.00	.00
010-37-4200 3896	Byrnes & Gates Concession Revenue	4,623.06	4,715.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00
010-37-4200 3897	Adult Sports Fee	3,075.00	5,552.53	11,000.00	11,000.00	11,000.00	7,500.00	7,500.00	(3,500.00)
010-37-4200 3898	Optimist (Boys/Girls) Fee	37,411.50	.00	44,000.00	44,000.00	44,000.00	44,000.00	44,000.00	.00
<i>Charges for Fees &amp; Service Totals</i>		\$237,562.78	\$82,270.11	\$274,400.00	\$274,400.00	\$274,400.00	\$270,750.00	\$270,750.00	(\$3,650.00)
<i>Miscellaneous Revenue</i>									
010-37-4200 3800	Miscellaneous Revenue	396.00	470.00	.00	.00	.00	.00	.00	.00
<i>Miscellaneous Revenue Totals</i>		\$396.00	\$470.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Contributions &amp; Donations - Private Sources</i>									
010-37-4200 3830	Unrestricted Gifts	7,500.00	2,194.80	8,000.00	8,000.00	8,000.00	7,500.00	7,500.00	(500.00)
<i>Contributions &amp; Donations - Private Sources Totals</i>		\$7,500.00	\$2,194.80	\$8,000.00	\$8,000.00	\$8,000.00	\$7,500.00	\$7,500.00	(\$500.00)
Activity <b>4200 - Sports &amp; Youth Services Totals</b>		\$245,458.78	\$84,934.91	\$282,400.00	\$282,400.00	\$282,400.00	\$278,250.00	\$278,250.00	(\$4,150.00)
Department <b>37 - Leisure Services Totals</b>		\$245,458.78	\$84,934.91	\$282,400.00	\$282,400.00	\$282,400.00	\$278,250.00	\$278,250.00	(\$4,150.00)
<b>REVENUE TOTALS</b>		\$245,458.78	\$84,934.91	\$282,400.00	\$282,400.00	\$282,400.00	\$278,250.00	\$278,250.00	(\$4,150.00)
<b>EXPENSE</b>									
Department <b>37 - Leisure Services</b>									
Activity <b>4200 - Sports &amp; Youth Services</b>									
<i>Personal Services - Salaries &amp; Benefits</i>									
010-37-4200 1111	Salaries - Regular	162,567.99	105,382.31	171,336.00	171,336.00	210,628.00	210,628.00	210,628.00	39,292.00
010-37-4200 1112	Salaries - Part-time	192,517.45	138,781.53	207,000.00	207,000.00	207,000.00	207,000.00	207,000.00	.00
010-37-4200 1113	Longevity Pay	1,842.94	1,208.48	1,830.00	1,830.00	2,297.00	2,297.00	2,297.00	467.00
010-37-4200 1114	Time & Half Pay	239.89	.00	320.00	320.00	320.00	320.00	320.00	.00
010-37-4200 1121	FICA - City Contribution	27,427.08	19,138.56	29,326.00	29,326.00	32,367.00	32,367.00	32,367.00	3,041.00
010-37-4200 1122	IPERS - City Contribution	19,813.42	13,469.58	22,212.00	22,212.00	25,966.00	25,966.00	25,966.00	3,754.00
010-37-4200 1123	Life & Disability Insurance	1,110.96	526.34	1,042.00	1,042.00	1,272.00	1,272.00	1,272.00	230.00
010-37-4200 1128	Retirement Pay	1,707.72	.00	.00	.00	.00	.00	.00	.00
010-37-4200 1130	Employee Benefit Reimbursement	2,270.21	3,505.63	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00	.00



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Fund <b>010 - General Fund</b>									
EXPENSE									
Department <b>37 - Leisure Services</b>									
Activity <b>4200 - Sports &amp; Youth Services</b>									
Personal Services - Salaries & Benefits									
010-37-4200 1131	Health Insurance	56,189.85	33,401.90	72,030.00	72,030.00	80,295.00	80,295.00	80,295.00	8,265.00
<i>Personal Services - Salaries &amp; Benefits Totals</i>		<b>\$465,687.51</b>	<b>\$315,414.33</b>	<b>\$507,946.00</b>	<b>\$507,946.00</b>	<b>\$562,995.00</b>	<b>\$562,995.00</b>	<b>\$562,995.00</b>	<b>\$55,049.00</b>
<i>Contractual Services</i>									
010-37-4200 1315	Educational & Training Services	48.00	.00	.00	.00	.00	.00	.00	.00
010-37-4200 1319	Other Professional Services	4,151.00	407.00	3,700.00	3,700.00	3,700.00	3,700.00	4,150.00	450.00
<div style="border: 1px solid black; padding: 5px;"> Comments  Level                      Comment  Base Same Service      Increase due to increased costs charged for the maintenance and repair of equipment. Increase equals exactly what was spent in FY2021 from this budget line. </div>									
010-37-4200 1343	Postage & Mailing Expense	627.47	152.78	3,500.00	3,500.00	3,500.00	2,000.00	2,000.00	(1,500.00)
<div style="border: 1px solid black; padding: 5px;"> Comments  Level                      Comment  Base Same Service      Decrease is more in line with actual recent expenditures. </div>									
010-37-4200 1346	Travel - Professional Training	230.00	.00	750.00	.00	.00	.00	.00	.00
010-37-4200 1353	Printing Services	415.40	293.00	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	(1,000.00)
<div style="border: 1px solid black; padding: 5px;"> Comments  Level                      Comment  Base Same Service      This decrease is more in line with actual recent expenditures. </div>									
010-37-4200 1371	Building & Grounds Maintenance	766.24	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00
010-37-4200 1373	Fixed Plant Operating Equip Repair	.00	.00	500.00	500.00	500.00	500.00	500.00	.00
010-37-4200 1385	Equipment Maint/Service Contracts	.00	.00	500.00	500.00	500.00	500.00	500.00	.00
010-37-4200 1390	Other Contractual Services	18,174.89	5,084.32	8,250.00	9,000.00	9,000.00	9,000.00	9,000.00	.00
010-37-4200 1391	Dues & Memberships	140.00	280.00	200.00	200.00	200.00	200.00	200.00	.00
010-37-4200 1398	Sales Tax	3,670.73	5,367.36	6,300.00	6,300.00	6,300.00	7,500.00	7,500.00	1,200.00
<div style="border: 1px solid black; padding: 5px;"> Comments  Level                      Comment  Base Same Service      This increase is in line with projections for the completion of FY2022. </div>									



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Fund <b>010 - General Fund</b>									
EXPENSE									
Department <b>37 - Leisure Services</b>									
Activity <b>4200 - Sports &amp; Youth Services</b>									
Contractual Services									
010-37-4200 1400	Utility Service	5,523.78	3,899.68	4,700.00	4,700.00	4,700.00	5,500.00	5,500.00	800.00
Comments									
<i>Level</i> <i>Comment</i>									
Base Same Service This takes into account playing more youth sports under field lighting to limit staff costs at multiple sites.									
<i>Contractual Services Totals</i>		\$33,747.51	\$15,484.14	\$32,400.00	\$32,400.00	\$32,400.00	\$31,900.00	\$32,350.00	(\$50.00)
<i>Commodities</i>									
010-37-4200 1504	Credit Card Fees	8,043.73	2,670.09	6,000.00	6,000.00	6,000.00	7,000.00	8,000.00	2,000.00
Comments									
<i>Level</i> <i>Comment</i>									
Base Same Service This matches actual costs in FY2022.									
010-37-4200 1520	Computer Software	3,796.20	2,037.80	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	.00
010-37-4200 1521	Electrical Supplies	52.69	.00	.00	.00	.00	.00	.00	.00
010-37-4200 1533	Fuel Expense	1,052.62	719.99	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	.00
010-37-4200 1535	Hardware Items	533.38	817.44	750.00	750.00	750.00	750.00	750.00	.00
010-37-4200 1541	Janitorial Supplies	1,065.67	1,291.07	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	.00
010-37-4200 1551	Drugs/Medicines & Medical/Lab Supplies	921.08	369.71	350.00	350.00	350.00	350.00	350.00	.00
010-37-4200 1553	Merchandise for Resale	22,918.51	8,743.84	26,000.00	26,000.00	26,000.00	23,000.00	23,000.00	(3,000.00)
Comments									
<i>Level</i> <i>Comment</i>									
Base Same Service This matches actual costs in FY2022.									
010-37-4200 1556	Youth Athletic Equipment & Supplies	129.00	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	.00
010-37-4200 1557	Swimming Pool Equipment & Supplies	6,452.82	704.55	5,000.00	5,000.00	5,000.00	7,500.00	7,500.00	2,500.00
Comments									
<i>Level</i> <i>Comment</i>									
Base Same Service More and more equipment is needing to be replaced as items wear at old facilities.									
010-37-4200 1559	Adult Athletic Equipment & Supplies	.00	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
010-37-4200 1561	Office Supplies & Minor Equipment	3,618.53	139.71	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.00
010-37-4200 1565	Plumbing, Sewage & Drainage Supplies	.00	.00	250.00	250.00	250.00	250.00	250.00	.00



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Fund <b>010 - General Fund</b>									
EXPENSE									
Department <b>37 - Leisure Services</b>									
Activity <b>4200 - Sports &amp; Youth Services</b>									
Commodities									
010-37-4200 1566	Optimist Sports Equipment & Supplies	29,349.67	5,211.42	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	.00
010-37-4200 1567	Recreational Equipment & Supplies	25,304.79	18,299.08	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	.00
010-37-4200 1573	Safety & Protective Equipment	437.24	.00	.00	.00	.00	.00	.00	.00
010-37-4200 1579	Uniforms	51.00	525.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
010-37-4200 1581	Paint & Paint Supplies	1,292.30	1,240.30	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00
010-37-4200 1785	Refund Payments	1,976.80	1,419.80	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
<i>Commodities Totals</i>		\$106,996.03	\$44,189.80	\$112,900.00	\$112,900.00	\$112,900.00	\$113,400.00	\$114,400.00	\$1,500.00
Activity <b>4200 - Sports &amp; Youth Services Totals</b>		\$606,431.05	\$375,088.27	\$653,246.00	\$653,246.00	\$708,295.00	\$708,295.00	\$709,745.00	\$56,499.00
Department <b>37 - Leisure Services Totals</b>		\$606,431.05	\$375,088.27	\$653,246.00	\$653,246.00	\$708,295.00	\$708,295.00	\$709,745.00	\$56,499.00
<b>EXPENSE TOTALS</b>		\$606,431.05	\$375,088.27	\$653,246.00	\$653,246.00	\$708,295.00	\$708,295.00	\$709,745.00	\$56,499.00
Fund <b>010 - General Fund Totals</b>									
<b>REVENUE TOTALS</b>		\$245,458.78	\$84,934.91	\$282,400.00	\$282,400.00	\$282,400.00	\$278,250.00	\$278,250.00	(\$4,150.00)
<b>EXPENSE TOTALS</b>		\$606,431.05	\$375,088.27	\$653,246.00	\$653,246.00	\$708,295.00	\$708,295.00	\$709,745.00	\$56,499.00
Fund <b>010 - General Fund Totals</b>		(\$360,972.27)	(\$290,153.36)	(\$370,846.00)	(\$370,846.00)	(\$425,895.00)	(\$430,045.00)	(\$431,495.00)	(\$60,649.00)
Net Grand Totals									
<b>REVENUE GRAND TOTALS</b>		\$245,458.78	\$84,934.91	\$282,400.00	\$282,400.00	\$282,400.00	\$278,250.00	\$278,250.00	(\$4,150.00)
<b>EXPENSE GRAND TOTALS</b>		\$606,431.05	\$375,088.27	\$653,246.00	\$653,246.00	\$708,295.00	\$708,295.00	\$709,745.00	\$56,499.00
Net Grand Totals		(\$360,972.27)	(\$290,153.36)	(\$370,846.00)	(\$370,846.00)	(\$425,895.00)	(\$430,045.00)	(\$431,495.00)	(\$60,649.00)