

ANDERSON PARK DISTRICT 2026 BUDGET

	<u>Actual</u> <u>2024</u>	<u>Actual</u> <u>2025</u>	<u>Budgeted</u> <u>2026</u>
Encumbrances - Payroll & Purchase Orders	0.00	689,573.22	498,293.07
Remaining Year's Carryover	1,571,245.75	3,379,761.72	3,682,803.02
Carryover Balance 12/31 the Prior Year	1,571,245.75	2,690,188.50	3,184,509.95

RECEIPTS - GENERAL FUND

1000-101-0001 Property Tax	3,920,136.06	3,964,799.86	4,860,000.00
1000-535-0002 Rollback Homestead Personal Prop	122,714.01	125,073.53	125,000.00
1000-891-0003 Reimbursements	8,804.00	51,905.17	26,000.00
1000-599-0004 Reimbursements Governmental	31,209.55	0.00	0.00
1000-302-0006 Reservations, Permits, Rentals	196,522.83	201,749.26	190,000.00
1000-539-0007 Grants	16,350.00	3,057.00	494,954.00
1000-931-0000 Transfers - In	0.00	0.00	0.00
1000-701-0008 Interest - Active	2,710.99	2,729.05	2,600.00
1000-299-0010 RecPlex Rentals	13,031.50	16,536.25	14,500.00
1000-299-0011 Children's Programs & Classes	21,709.00	25,724.00	20,500.00
1000-299-0012 Summer Day Camp	258,414.00	240,895.00	230,000.00
1000-299-0013 Travel/Mini Camp	9,330.00	8,800.00	8,700.00
1000-299-0014 Adult Programs & Classes	42,631.00	41,940.00	32,000.00
1000-299-0015 Events	21,244.00	31,857.00	31,000.00
1000-299-0016 Leagues	69,780.00	62,466.50	65,500.00
1000-299-0028 Instructional Sports	6,435.00	6,750.00	7,000.00
1000-801-0017 Fundraising, Sponsorship, Advertising	15,026.00	18,391.00	15,000.00
1000-299-0018 Vending / Food Service	3,910.90	3,752.50	3,000.00
1000-801-0019 Donations / Other Grants	110,138.69	15,443.77	15,000.00
1000-299-0020 Field Fees - Natural	202,221.93	196,369.84	145,000.00
1000-299-0025 Field Fees All Weather Field	271,987.50	308,076.59	405,000.00
1000-801-0023 Foundation CC Card Transaction	0.00	0.00	0.00
1000-299-0027 Kiwanis Basketball	26,000.00	28,210.00	27,000.00
1000-911-0000 Sale of Bonds/Notes	5,250,000.00	8,500,000.00	8,000,000.00
1000-012-0000 Premium & Accrued Interest-Bonds/Note	25,253.00	43,095.00	30,000.00
1000-951-0000 Sale of Fixed Assets	43,520.07	25,614.57	25,000.00
Total Receipts	10,689,080.03	13,923,235.89	14,772,754.00
Carryover Balance General Fund	1,571,245.75	3,379,761.72	3,184,509.95
Total Receipts Including Carryover	12,260,325.78	17,302,997.61	17,957,263.95

EXPENDITURES - GENERAL FUND

	<u>2024</u>	<u>Actual</u>	<u>2026</u>
01-A Land Acquisition	0.00	0.00	350,000.00
01-B Capital Projects / Park Development	4,394,351.39	3,075,979.51	1,666,406.00
01-C Operations & Maintenance	1,378,791.27	1,421,461.22	1,846,000.00
01-D Equipment	269,783.66	410,996.39	570,512.00
01-E Human Resources Expenses	583,530.46	705,848.47	896,800.00
01-F Professional Services	261,437.46	343,863.00	258,000.00
01-G Utilities & Fees	369,164.20	370,910.66	449,000.00
01-H Office Expenses/Admin	592,878.26	754,606.20	713,250.00
01-I Recreation	749,714.93	771,173.32	805,800.00
01-J Law Enforcement Services	151,632.18	159,892.28	174,800.00
01-K Public Relations	97,827.45	104,972.37	127,250.00
01-L Vending/Food Service	0.00	0.00	1,550.00
01-M Rental Business/Refunds	8,888.00	16,279.50	17,000.00
01-N Contingencies	0.00	0.00	110,000.00
01-O Kiwanis Basketball	22,565.00	24,795.00	26,000.00
01-P Transfers Out	0.00	0.00	0.00
01-Q Note Payment/Capital Outlay	0.00	5,459,416.67	8,807,269.10
Total General Fund Expenditures	8,880,564.26	13,620,194.59	16,819,637.10
Encumbrances	0.00	0.00	0.00
Total Expenditures Including Encumbrances	8,880,564.26	13,620,194.59	16,819,637.10
Total Receipts Including Carryover Balance/Agency - General Fund	12,264,143.78	17,306,815.61	17,957,263.95
Balance - General Fund	3,383,579.52	3,686,621.02	1,137,626.85

9001-931-0000 Agency Fund	3,818.00	3,818.00	3,818.00
3107 - 2023 Bond Fund - Total Receipts	385,980.00	385,492.00	389,808.00
3107 - 2023 Bond Fund - Total Expenditures	385,980.00	385,492.00	389,808.00

<u>Carryover</u>	<u>3,379,761.52</u>	<u>3,682,803.02</u>	<u>1,137,626.85</u>
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RECEIPTS GENERAL FUND

	2025 Budget	2025 Year End	2026 Budget
1000-101-0001 PROPERTY TAX Represents 5% less than Auditor's estimate	3,748,000	3,964,800	4,860,000
1000-535-0002 ROLLBACK, HOMESTEAD & PERSONAL PROPERTY	120,000	125,074	125,000
1000-891-0003 REIMBURSEMENTS Funds received for insurance claims and refund on accounts for returns, Miscellaneous Employee Cell Phone	20,000	51,905	26,000
1000-599-0004 REIMBURSEMENTS GOVERNMENTAL	0	0	0
1000-302-0006 RESERVATIONS, PERMITS, RENTALS, LEASES Fees received for shelter reservations & dog field permits. Crown Castle - Ground Lease (12 months @ 7,127.89)	182,000	201,749	190,000
1000-539-0007 GRANTS All Grants including: Natureworks, Land and Water Conservation, Clean Ohio.	15,000	3,057	494,954
1000-931-0000 Transfers - In	0	0	0
1000-701-0008 INTEREST - ACTIVE Interest derived from checking or readily available funds	2,200	2,729	2,500
1000-299-0010 RECPLEX RENTALS Gym Buckeye Room	14,100	16,536	14,500
1000-299-0011 CHILDREN'S PROGRAMS Art Classes Pre-School Open Gym Toddler Classes Nature Programs Home Alone Guitar & Ukulele Miscellaneous	19,500	25,724	20,500
1000-299-0012 SUMMER DAY CAMP	240,895	240,895	230,000
1000-299-0013 MINI CAMP Travel Camp Mini Camp ~ Summer	8,700	8,800	8,700
1000-299-0014 ADULT PROGRAMS Yoga, Pilates, Tai Chi Guitar, Ukulele Art, Crochet, Self Defense, Garden Series Miscellaneous	32,800	41,940	32,000
1000-299-0015 EVENTS Daddy Daughter Dance Egg Hunt Trucks and Tractors Concerts & Movies in the Park A Fair of the Arts Pumpkin Patch Visit with Santa Octoberfest Miscellaneous Events	30,000	31,857	31,000
1000-299-0016 Leagues Cornhole Youth Basketball League Youth Volleyball League	65,500	62,467	65,500

RECEIPTS GENERAL FUND

		2025 Budget	2025 Year End	2026 Budget
	Miscellaneous			
1000-299-0028	INSTRUCTIONAL SPORTS Kickers Mini Kicks	6,300	6,750	7,000
1000-801-0017	FUNDRAISING - SPONSORSHIP - ADVERTISING All activities included in the Sponsorship plan; advertising in all parks, web site, newsletters, banners, etc.	15,000	18,391	15,000
1000-299-0018	VENDING/FOOD SERVICE Concessions & Contract Revenue	2,500	3,753	3,000
1000-801-0019	GIFTS, DONATIONS AND OTHER GRANTS Memorial Trees and Other Donations	15,000	15,444	15,000
1000-299-0020	FIELD FEES - Natural Receipts from organizations for league "exclusive use" of fields.	195,000	196,370	145,000
1000-299-0025	FIELD FEES - ALL WEATHER FIELD Receipts from organizations for league "exclusive use" of fields.	305,000	308,077	405,000
1000-801-0023	CREDIT CARD TRANSACTIONS FOUNDATION			
1000-299-0027	KIWANIS BASKETBALL FEES	25,000	28,210	27,000
1000-951-0000	SALE OF FIXED ASSETS Equipment Auction	25,000	25,615	25,000
1000-911-0000	SALE OF BONDS	8,500,000	8,500,000	8,000,000
1000-12-0000	PREMIUM & ACCRUED INTEREST - BONDS	43,095	43,095	40,000
	TOTAL RECEIPTS - GENERAL FUND	13,630,590	13,923,236	14,782,654
3106-101-0000	BOND FUND 2023- Beech Acres Park	385,492	385,492	389,808
	TOTAL RECEIPTS - DEBT SERVICE	385,492	385,492.00	389,808.00

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
<u>Account A 610-500-1001 - Land Acquisition</u>	350,000	0	350,000	350,000
<u>Account B - Capital Projects Park Development</u>	3,901,930	3,075,980		1,666,406
New park facilities & new park development including ball diamonds, backstops, soccer fields, goals, bleachers, tennis courts, volleyball & basketball courts, pavilions, play equipment.				
760-700-2001 ROCE Gate and Fence, New Roof	58,000	24,650	0	
760-700-2002 Riverside Park All Weather Infields & Lights	3,089,000	2,629,693	64,269	
760-700-2003 Clear Creek Park Bike Park and Trail	0		894,815	
760-700-2004 Veterans Park	0		0	
760-700-2005 Juiffs Park	0		0	
760-700-2006 Lavery Park Restroom/Storage Building	150,000	40,447	587,322	
760-700-2007 Kellogg Park Shade Structure Install	35,000	362,949	7,000	
760-700-2008 Beech Acres Park	456,930	0	0	
760-700-2010 W. M. Johnson Hills Park Natural Trail Project Drinking Fountain 2026	100,000	9,292	100,000	
760-700-2012 State & Nagel	0		0	
760-700-2013 Grant Projects	0		0	
760-700-2014 Playground Maintenance Fund Maintenance and construction.	12,000	8,948	12,000	
760-700-2015 Misc. Eagle Scout projects.	1,000	0	1,000	
<u>Account C - Operations & Maintenance</u>	1,723,500	1,421,461		1,846,000
610-490-3001 Turf Maintenance Pest, weed & disease control products for turf; fertilizers, grass seed, turf & pest control chemicals, post-emergent, contract mowing and maintenance.	70,000	70,940	100,000	
610-490-3002 Landscape Maintenance Tree & shrub pest & disease control products; (trimming, removal, etc.) fertilizer, insecticide, contract tree services.	8,000	2,912	8,000	
610-490-3003 Landscape Plants & Materials Mulch, new plantings, bulbs, etc.	23,000	17,702	23,000	
610-490-3004 Athletic Field Materials Field renovation materials and equipment; top soil, diamond dry, Soccer goals & nets, etc.	30,000	12,772	30,000	
610-490-3005 Paint All paint, stain, thinner, brushes, other supplies & field paint - except for specific large painting projects & new construction. Athletic field paint Paint for equipment, facilities, playgrounds & misc.	11,000	8,841	12,000	
610-490-3006 Hardware	9,000	7,340	10,000	

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
Nuts, bolts, nails, screws, wire cable, locks, keys, etc.				
610-490-3007 Equipment Rental	10,000	9,527	12,000	
610-490-3008 Fuel All gas & oil for all equipment & vehicles, propane, kerosene, anti-freeze, welding tank & waste disposal of fuel.	80,000	55,420	80,000	
610-490-3009 Hand Tools & Accessories Mechanical tools, shovels, rakes, electrical cords, sprayers, etc.	7,500	5,378	7,500	
610-490-3010 Janitorial Supplies/Contract Toilet paper, paper towels, towels, rags, cleaning agents, trash bags, cleaning service.	35,000	26,602	35,000	
610-322-3011 Waste Collection Dump charges, garbage can, recycling cans & dumpster service.	50,000	46,480	60,000	
610-490-3012 Signs All signs & materials for installation including signs, posts, sign tape, coroplast, advertising signs, banners, park entrance signs and readers boards.	18,000	5,193	16,000	
610-359-3029 Portable Restroom Facilities	32,000	29,320	37,500	
610-490-3014 Work/Safety Apparel, Equipment & Supplies Safety apparel, AEDs, rain suits, gloves, belt supports, earplugs, chemicals, applicators equipment, respirators, protective suits, eye protection, eye wash station, hard hats, salt & ice melt, first aid supplies for all APD uses including camps, events, etc.	60,000	40,469	60,000	
<u>Park, Repair & Maintenance C15 Through C25</u> Repair, replacement, restoration of Park's existing facilities or amenities on a project basis. Bulk materials for maintenance including: sod, fencing plumbing, replacement trees & shrubs, asphalt, etc.				
610-323-3015 Juilfs Park Repair & Maintenance 1. Building Maintenance 2. Building/grounds repair 3. General Maintenance 4. Tennis Court Screening	25,000	18,244	32,500	
610-323-3017 Lavery Park Repair & Maintenance 1. Sod 2. Fencing 3. Plumbing	3,500	0	3,500	
610-323-3018 Kellogg Park Repair & Maintenance 1. General Maintenance 2. Plumbing 3. Building & equipment maintenance - HVAC	12,000	9,809	12,000	

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
610-323-3019 Veterans Park Repair & Maintenance	12,000	5,405	12,000	
1. General Maintenance				
2. Concrete Work				
3. Plumbing				
610-323-3020 ROCE Repair & Maintenance	12,500	11,925	12,500	
1. Building Maintenance				
2. Plumbing				
3. General Maintenance				
4. Flooring				
610-323-3021 Riverside Park Repair & Maintenance	25,000	19,456	35,000	
1. Sod				
2. General Maintenance				
3. Plumbing-Water/Electric				
4. Irrigation				
5. Drinking Fountain Replacement All Weather				
610-323-3022 Clear Creek Park Repair & Maintenance	15,000	11,578	22,500	
1. Sod				
2. Plumbing-Water/Electric				
3. Irrigation				
4. Pickleball Court Screening				
610-323-3023 Beech Acres Park Repair & Maintenance	35,000	37,148	45,000	
1. Sod				
2. Fencing/Clean-up				
3. Plumbing				
4. General maintenance				
610-323-3025 State & Nagel Repair & Maintenance Projects	5,000	4,988	5,000	
610-323-3026 W. M. Johnson Hills Park Repair & Maintenance Projects	25,000	12,461	25,000	
1. General Maintenance				
610-323-3027 Parking Lot & Asphalt Repair & Hard Surface	75,000	20,315	120,000	
1. Reclamite Veterans and Kellogg New Asphalt				
2. Repair and pave ROCE parking lot				
3. General Repair and Replacement				
610-112-1010 Operations/Planning Salaries	1,030,000	931,238	1,030,000	
<u>Account D - Equipment</u>	435,500	410,996		570,512
610-500-4002 Major Equipment				
Licensed vehicles & attachments, includes trucks, trailers, etc. Lease with \$1 buy out.	310,000	302,639	448,000	
Large equipment including mowers, bobcats & attachments, surveillance equipment - new & replacement.				
830-830-4002 Interest for Major Equipment	23,500	23,103	16,512	
610-500-4003 Power Tools New and Repair	18,000	5,386	18,000	
Tools powered by gas or electricity; attachments.				
610-500-4004 Vehicle Equipment Parts/Repair	40,000	36,618	42,000	
All parts for vehicles & attachments, outside repair of vehicles, vehicle inspections.				
610-323-9002 Equipment Parts/Repair	44,000	43,251	46,000	
All parts for major equipment & attachments, vendor repair of equipment.				

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
Account E - Human Resources Expenses	767,300	705,848		896,800
610-240-5001 Worker's Compensation	24,000	13,652	24,000	
610-230-5002 Unemployment Compensation	10,000	0	10,000	
610-221-5003 Health, Dental, Disability Insurance	370,000	373,587	440,000	
610-211-5004 Employer P.E.R.S	280,000	254,155	285,000	
610-318-5005 Training	16,500	12,945	18,000	
All staff training including: NRPA, OPRA, OSHA, OTF, SCENT, ICMA, Oglebay, Special Park District Forum, misc. seminars.				
610-500-4007 Mileage	1,000	157	1,000	
610-500-5007 Uniforms	13,000	6,225	13,000	
All departments, uniform service, jackets, coveralls, shirts, sweaters, sweatshirts, patches, alterations, volunteer uniforms.				
610-319-0000 Staff Development	2,500	1,627	2,500	
610-500-5009 Professional Organization Dues	4,000	3,613	4,500	
National Recreation & Park Assn, Ohio Parks & Recreation Assn, Anderson Chamber, Ohio Turf Grass Foundation, Prof. Grounds Management Society, Sports Turf Managers Assn, Hamilton Co. Police Assn.				
610-490-5010 Books/Periodicals	500	275	500	
610-213-5011 Employer Medicare	38,500	35,726	32,000	
The employers share of Medicare - 1.45%				
610-490-5012 Human Resource Supplies & Equipment	800	22	800	
Personnel supplies, ice, coolers & cups for all work crews, employee & volunteer acknowledgments, i.e. gift certificates, flowers, baskets, etc.				
610-490-5013 Pre-employment Expenses	5,500	3,738	5,500	
Pre-employment physicals & background checks.				
1. Background Checks Volunteers				
a. Volunteer ~ General				
b. Volunteer ~ Coaches				
c. Contract Instructors/Referees				
2. Background Checks Staff				
a. Recreation Staff ~ Summer Camps				
b. APD Staff ~ all departments				
c. Parking				
610-500-5014 Employee Licensure Expenses	1,000	126	1,000	
Licenses from the Department of Agriculture, Hamilton County Health Dept. plumbing certification, CDL physicals, drug & alcohol testing, etc.				
610-250-5015 Other Employee Vac/Comp Value	0	0	59,000	
Recreation (8,500)				
Operations (30,000)				
Administration (20,500)				
ACCOUNT F - Professional Services	306,000	343,863		258,000
610-316-6001 Architect, Engineer, Survey, Planning & Design	250,000	291,950	200,000	
610-311-6002 Legal	51,000	48,343	53,000	
610-311-6003 Accounting	5,000	3,570	5,000	

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
<u>ACCOUNT G - Utilities & Fees</u>	428,500	370,911		449,000
610-341-7001 Telephone Purchase, service, repair, data lines, business lines, etc.	21,000	18,422	21,000	
610-352-7002 Water	61,000	52,712	61,000	
610-353-7003 Duke Energy	105,000	97,454	110,000	
610-345-7004 News Ads	2,500	448	2,500	
610-382-7005 Insurance Vehicles, buildings, liability, umbrella, public officials bonds.	79,000	77,150	88,000	
610-314-7006 Assessments & Fees Property Tax, Auditor's & Treasurer's Fees	130,000	103,644	130,000	
610-312-7007 State Examiner's Comp Examined every 2 years, in the even year, GAAP Conversion.	5,000	2,174	10,000	
610-329-7008 Security Systems All related expenses to the purchase & repair of security systems & monthly service fees.	5,000	3,482	6,500	
610-341-7009 Park Wide Communications	20,000	15,425	20,000	
<u>ACCOUNT H - Office Expenses</u>	828,250	754,606		713,250
610-500-8001 Office Equipment - District Wide Computers & software, document scanning, printers, file cabinets, office furniture, miscellaneous.	36,000	32,524	36,000	
610-410-0000 Office Supplies - District Wide Paper, Postage, Envelopes, Binders, Ink/Toner, Pens, Misc.	18,000	9,924	18,000	
610-319-8003 Equipment Repair and Service Agreements Copier Service Agreements, IT Support, RecDesk, UAN, board docs, misc.	90,000	90,287	109,000	
610-330-8004 Meeting & Office Refreshments Food & beverage for meetings, district wide.	250	28	250	
610-112-1012 Admin, Communications, Marketing Salaries	684,000	621,843	550,000	

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
ACCOUNT I - Recreation	842,400	771,173		805,800
<u>All Recreation refunds should be charged against the specific program, event, camp or class being refunded.</u>				
610-321-9001 Joint Recreation Agreements	120,000	107,213	85,000	
RecPlex lease, school district lease & all other leases				
1. RecPlex - includes utilities				
a. Gym/Classes/Offices \$6,481.46/MO				
b. Utilities ~ Gas, Electric and Water				
610-323-3028 Equipment & Repair	4,000	1,660	4,000	
All general equipment, volleyball standards, basketball hoops, balls, scoring devices, nets, audio visual equipment & licenses.				
1. Facility equipment				
2. General Rec equipment				
a. Balls, mats, pumps, needles, etc.				
b. Batteries, talk-a-bouts, radios				
3. Audio Visual / Sound Repair				
4. Motion Picture License				
610-420-9003 Supplies	1,000	1,000	1,000	
Perishable items, bought in bulk to be used for various events: disposable paper products, first aid supplies, plates, silverware, table cloths, napkins, etc.				
610-360-9004 Contract Personnel	38,000	41,157	38,000	
1. Volleyball Referees				
2. Basketball Referees				
3. Program & Event Instructors				
4. Sports & League Staff				
5. Deputies				
6. Miscellaneous Staff				
610-500-9006 Children's Programs & Classes	2,500	1,709	3,000	
1. Art Classes				
2. Pre-School Open Gym				
3. Toddler Classes				
4. Nature Programs				
5. Home Alone				
6. Guitar & Ukulele				
7. Miscellaneous				
8. Refunds				
610-500-9007 Summer Day Camp	65,000	57,114	60,000	
Expenses & Refunds				
610-500-9008 Travel Camp & Mini Camp	2,000	939	1,000	
1. Travel Camp				
2. Mini Camp ~ Summer				
3. Refunds				
610-420-9009 Adult Programs & Classes	3,500	3,359	4,000	
1. Equipment				
2. Supplies				
3. Certificates				
4. Refunds				
5. Miscellaneous				

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
610-500-9010 Events	61,000	46,918	45,800	
1. Daddy Daughter Dance				
2. Egg Hunt				
4. Trucks and Tractors				
5. Concerts & Movies in the Park				
6. A Fair of the Arts				
7. Pumpkin Patch				
8. Visit with Santa				
10. Miscellaneous Events				
11. Octoberfest				
12. Refunds				
610-500-9011 Instructional Sports	1,100	951	1,000	
1. Kickers				
2. Mini Kicks				
3. Refunds				
4. Miscellaneous				
610-500-9012 Leagues	7,300	5,718	7,000	
Youth basketball: uniforms, awards, basketball clinics, etc.				
1. Cornhole				
2. Youth Volleyball Leagues				
3. Youth Basketball Leagues				
4. Refunds				
5. Miscellaneous				
610-420-9013 RecPlex Operations	7,000	5,847	26,000	
1. Gym Floor Maintenance				
2. Gym Expenses				
610-112-1011 Recreation Salaries	530,000	497,588	530,000	
<u>ACCOUNT J - Law Enforcement Services</u>	170,800	159,892		174,800
610-420-9100 Equipment	1,000	410	1,000	
All LEO equipment including flashlights, traffic control devices, flashers, barriers, vests, camera, radios, radio carriers, repairs to equipment				
610-420-9102 Supplies	300	0	300	
Perishable items: flares, tape, specialized batteries, safety supplies, citations, warning tickets, patches, etc				
610-500-9103 Law Enforcement Communications	2,500	0	1,500	
Hamilton County Communications Center charges				
610-360-9104 Contract Hamilton County Deputy Sheriff	167,000	159,483	172,000	
1. Park Resource Officer				
2. Additional Contract Services				

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
<u>ACCOUNT K - Public Relations and Fundraising</u>	127,250	104,972		127,250
610-349-9200 Park Guide & Program Mailers	55,000	48,205	55,000	
Cost to print and mail park guides, brochures, program & event catalogues.				
1. Park Guide				
2. Program/Events Mailers				
3. Flyers				
610-349-9201 Advertising & Promotional Materials	3,000	2,699	3,000	
APD advertising, promotional items for distribution.				
1. Letters for all sign boards				
2. 4th of July Parade Float				
3. OPRA Awards				
4. Misc.				
610-349-9203 WEBSITE & EMAIL	5,000	4,280	5,000	
Hosting, support, and email marketing				
610-500-9204 Memorial Program	11,000	7,941	11,000	
Memorial tree markers, benches, & honorarium gift programs				
610-500-9206 Fund Raising Materials	1,250	606	1,250	
1. Materials related to fund raising				
2. Sponsorship banners				
610-420-8002 Bank Card Fees/Banking Service Charges	52,000	41,241	52,000	
Bank fees for processing Visa & MasterCard; service charges, placement agent				
610-500-1020 Credit Card Transactions Foundation	0	0	0	
<u>ACCOUNT L - Food Service Operations - Events & Regular Service</u>	1,550	0		1,550
610-500-9301 Beverage Product	450	0	450	
610-500-9302 Food Product	750	0	750	
Consumable items for food service operations.				
610-490-9303 Supplies	200	0	200	
Non-consumable items for food service operations.				
610-500-9304 Equipment & Repair	150	0	150	
<u>ACCOUNT M - Rental Business</u>	18,082	16,280		17,000
610-500-9401 Rental Equipment	5,000	3,500	5,000	
Golf carts, radios, lights, tents, tables, chairs, landscaping, 2nd party rentals.				
610-500-9403 Refunds	13,082	12,780	12,000	
Reservations, tents, chairs, damage deposits.				

	2025 Budget	2025 Year End	2026 BUDGET	2026 TOTALS
<u>ACCOUNT N - Contingencies</u>	70,000	0		110,000
This account is the recipient of funds from specific purchases & projects that come in under the budgeted amount. Funds can be transferred to other priority projects & under-budgeted purchases & projects.				
930-930-0000 Contingencies	70,000	0	110,000	
Miscellaneous				
<u>ACCOUNT O - Kiwanis Basketball</u>	24,000	24,795	26,000	26,000
1000-610-500-9014 Kiwanis Basketball				
1000-910-910-0000 Transfers Out to Agency		0	0	
Note Payment	5,250,000	5,250,000	8,500,000	8,807,269
Note Payment Interest	209,417	209,417	307,269	
Total Appropriations - General Fund	15,454,479	13,620,195	16,819,637	
2903- FEMA Fund	0	0	0	0
3107-BOND FUND 2023	385,492	385,492	389,808	389,808
Total Debt Service	385,492	385,492	389,808	389,808