

RECREATION ACTIVITY FUND - 2025 FUND FINANCIAL (2300)

	2023 Actuals	2024 Adopted	2024 Revised	2025 Approved	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Fund Balance	\$ 3,360,613	\$ 3,364,279	\$ 3,364,279	\$ 3,434,090	\$ 3,209,699	\$ 3,091,644	\$ 2,746,834	\$ 1,925,093	\$ 227,665
Sources of Funds									
Charges for Services	\$ 7,240,508	\$ 7,498,631	\$ 7,574,131	\$ 8,046,756	\$ 8,304,252	\$ 8,569,988	\$ 8,835,658	\$ 9,109,563	\$ 9,391,960
Leases, Rents & Royalties	1,965,148	2,171,863	2,171,863	2,168,800	2,238,202	2,309,824	2,383,738	2,460,018	2,538,739
Other Revenues	416,860	205,081	205,081	415,081	427,118	439,505	452,250	465,366	478,861
Misc. Sales of Materials & Goods	238,699	246,567	246,567	191,743	197,304	203,025	208,913	214,972	221,206
Investment Earnings & Bonds	67,570	-	105,638	134,616	130,635	124,902	110,972	77,774	9,198
Transfers In General Fund Subsidy	2,107,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713	1,607,713
Transfer In Transportation Fund	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Transfers In .25 Cent Sales Tax Fund (Ongoing)		1,231,984	1,231,984	1,270,176	1,309,551	1,350,147	1,392,002	1,435,154	1,435,154
Transfers In .25 Cent Sales Tax Fund (Conditional)	311,000	1,984,715	1,984,715	850,000	800,000	700,000	400,000		
Implementation of Fee Policy/Business Plans	-	-	-		750,000	1,000,000	1,250,000	1,250,000	1,250,000
Total Sources of Funds	\$ 12,360,498	\$ 14,959,554	\$ 15,140,692	\$ 14,697,885	\$ 15,777,774	\$ 16,318,105	\$ 16,654,246	\$ 16,633,559	\$ 16,945,830
Uses of Funds									
Community Building & Partnerships	\$ 632,029	\$ 880,507	\$ 882,947	\$ 960,034	\$ 989,795	\$ 1,020,479	\$ 1,052,114	\$ 1,084,729	\$ 1,118,356
Recreation Operations	11,724,803	13,866,336	14,187,934	13,962,243	14,906,034	15,642,437	16,423,873	17,246,259	18,111,937
Total Uses of Funds	\$ 12,356,832	\$ 14,746,843	\$ 15,070,881	\$ 14,922,277	\$ 15,895,829	\$ 16,662,915	\$ 17,475,987	\$ 18,330,988	\$ 19,230,293
Ending Fund Balance Before Reserves	\$ 3,364,279	\$ 3,576,990	\$ 3,434,090	\$ 3,209,699	\$ 3,091,644	\$ 2,746,834	\$ 1,925,093	\$ 227,665	\$ (2,056,799)
Reserves									
Operating Reserve	\$ 1,235,683	\$ 2,212,026	\$ 2,516,837	\$ 2,492,020	\$ 2,654,603	\$ 2,782,707	\$ 2,918,490	\$ 3,061,275	\$ 3,211,459
Pay Period 27 Reserve	135,251								
Sick/Vacation Reserve	16,129	16,613	28,300	29,149	30,024	30,924	31,852	32,808	33,792
Total Reserves	\$ 1,387,063	\$ 2,228,639	\$ 2,545,137	\$ 2,521,169	\$ 2,684,627	\$ 2,813,631	\$ 2,950,342	\$ 3,094,083	\$ 3,245,251
Ending Fund Balance After Reserves	\$ 1,977,216	\$ 1,348,351	\$ 888,953	\$ 688,529	\$ 407,017	\$ (66,797)	\$ (1,025,248)	\$ (2,866,418)	\$ (5,302,050)