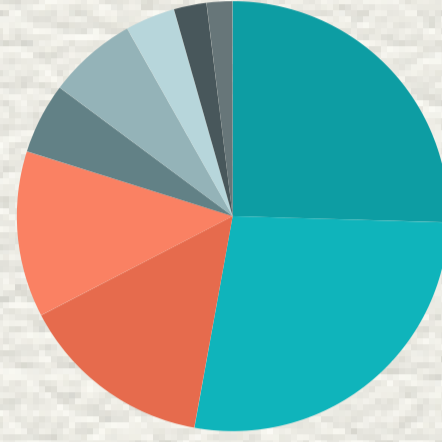


PDOP 2025 Budget Summary

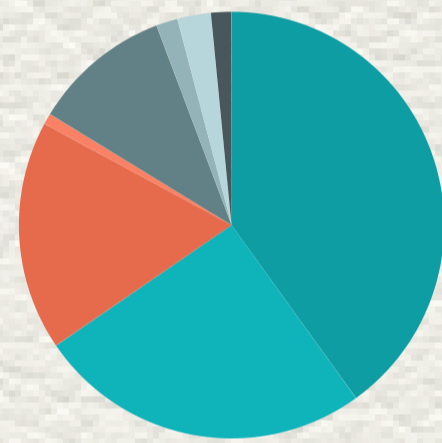
Title	2024 (Estimated)	2025	\$ Change	% Change
Revenue	\$30,494,092	\$31,237,901	\$743,809	2.4%
Expenses	\$28,368,915	\$37,475,916	\$9,107,001	32.1%

2025 Expense Breakdown



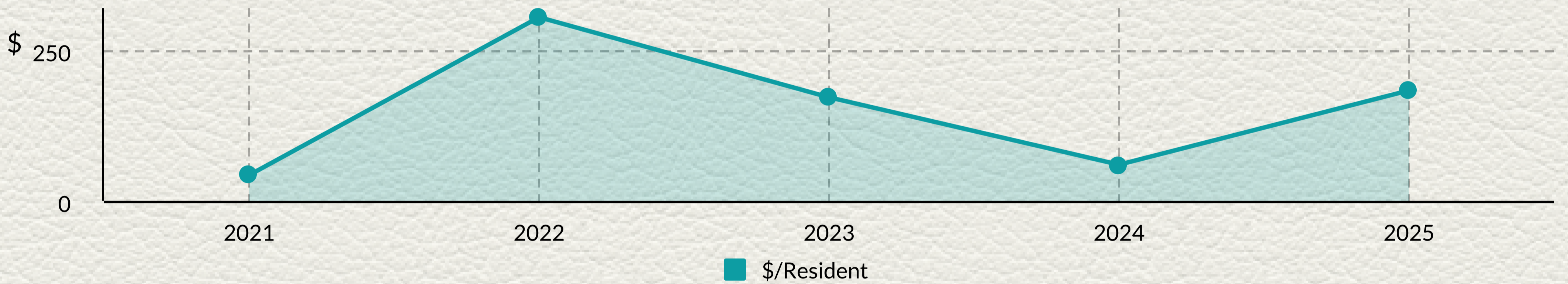
- Capital (25.48%)
- Wages (27.38%)
- Fund Balance Transfers (14.53%)
- Contractual Services (12.49%)
- Debt Service (5.33%)
- Benefits (6.66%)
- Supplies (3.74%)
- Utilities (2.45%)
- Miscellaneous (1.93%)

2025 Revenue Breakdown

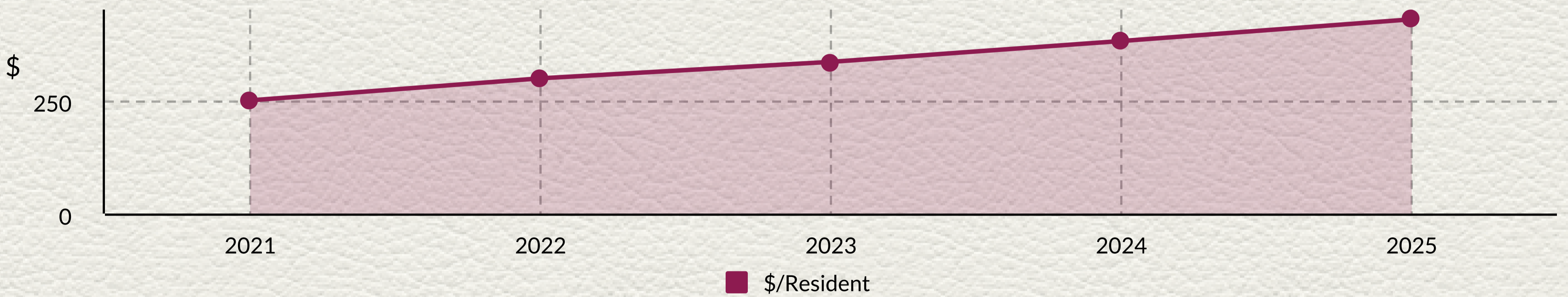


- Property Tax (40.05%)
- Program Revenue (25.41%)
- Fund Balance Transfers (17.43%)
- Sponsorship/Donations (0.82%)
- Fees and Charges (10.55%)
- Intergovernmental Revenue (1.63%)
- Rent (2.55%)
- Miscellaneous Revenue (1.55%)

Capital Expense Per Capita



Operational Expense Per Capita



The Park District is funded primarily by earned revenue (43% of all revenues): program revenue, fees and charges, sponsorship/donations, and intergovernmental revenue (grants). The other main source of revenue is property taxes. Fund balance transfers are money moved from operating funds to internal service funds and capital funds, and there is a corresponding expense shown in the operating funds. The primary expenses for the District are investment in capital and payroll expenses.

The large jump in capital expenses during 2022 and 2023 was due to the construction of the Community Recreation Center (CRC). Operating expenses have increased since opening the CRC primarily due to the additional required staff, however revenues have more than offset those costs since the facility has been operating at a profit since its opening due to higher than anticipated memberships.