HAMMOND AREA RECREATION DISTRICT #1
CONSOLIDATED BUDGET FOR YEAR ENDING DECEMBER 31, 2027

	Current Year Ending December 31, 2026					Year Ending December 31, 2027	
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: 10/31/26	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End [C + D]	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES - BY SOURCES							
Chappapeela:							
Bond/Financing Proceeds	$ -	$ -		$ -	$ -		#DIV/0!
Income - Ad Velorem Taxes	4,248,835.00	4,248,835.00	170,835.10	4,347,266.42	4,518,101.52	4,518,101.52	0.0%
Revenue Sharing	94,000.00	94,000.00	94,224.00	-	94,224.00	94,000.00	-0.2%
Pilot Revenue	95,000.00	95,000.00	108,227.29	-	108,227.29	108,000.00	
Interest Income	100,000.00	100,000.00	215,435.94	25,000.00	240,435.94	100,000.00	-58.4%
Program Fees	300,000.00	300,000.00	323,906.27	15,000.00	338,906.27	350,000.00	3.3%
User Fees	220,000.00	220,000.00	214,772.60	18,000.00	232,772.60	240,000.00	3.1%
Sponsorships	200,000.00	200,000.00	115,324.69	1,000.00	116,324.69	120,000.00	3.2%
Other Income	1,000.00	1,000.00	115,508.00	-	115,508.00	1,000.00	-99.1%
Concessions Contract Income	150,000.00	150,000.00	131,797.99	12,000.00	143,797.99	150,000.00	4.3%
	-	-	-	-	-	-	#DIV/0!
Total Revenues from Chappapeela	5,408,835.00	5,408,835.00	1,490,031.88	4,418,266.42	5,908,298.30	5,681,101.52	-3.8%
C.P. Mitchell							
Program Fees - C.P. Mitchell	500.00	500.00	-	-	-	500.00	#DIV/0!
User Fees - C.P. Mitchell	500.00	500.00	150.00	-	150.00	500.00	233.3%
Sponsorships - C.P. Mitchell	5,000.00	5,000.00	-	-	-	3,000.00	#DIV/0!
C.P. Mitchell Other	-	-	-	-	-		
Other Income - C.P. Mitchell	-	-	-	-	-	-	#DIV/0!
Total Revenues from C.P. Mitchell	6,000.00	6,000.00	150.00	-	150.00	4,000.00	2566.7%
Total Revenues by Sources	5,414,835.00	5,414,835.00	1,490,181.88	4,418,266.42	5,908,448.30	5,685,101.52	-3.8%
SUMMARY OF EXPENDITURES							
Chappapeela:							
Programs & Events							
Contract - Prog & Events - Staff	560,000.00	560,000.00	624,663.01	75,000.00	699,663.01	615,000.00	-12.1%
Contract - Prog & Events - Security	20,000.00	20,000.00	11,941.00	2,500.00	14,441.00	20,000.00	
Supplies - Program & Sports - General	62,000.00	62,000.00	78,279.50	7,000.00	85,279.50	85,000.00	8.6%
Supplies - Program & Sports - Uniforms	150,000.00	150,000.00	166,988.68	15,000.00	181,988.68	185,000.00	8.6%
Supplies - Program & Sports - Equipment	25,000.00	25,000.00	56,104.99	-	56,104.99	30,000.00	-46.5%
Total Program & Events	817,000.00	817,000.00	937,977.18	99,500.00	1,037,477.18	935,000.00	
Administrative							
Continuing Education & Workshops	10,000.00	10,000.00	3,126.27	1,000.00	4,126.27	5,000.00	21.2%
Contract - Admin	900,000.00	900,000.00	693,389.86	130,000.00	823,389.86	1,150,000.00	39.7%
Travel	15,000.00	15,000.00	8,561.01	500.00	9,061.01	10,000.00	10.4%
	925,000.00	925,000.00	705,077.14	131,500.00	836,577.14	1,165,000.00	
Repairs & Maintenance							
Contract - Routine Grounds Maintenance	713,000.00	713,000.00	599,320.00	119,864.00	719,184.00	720,000.00	FALSE
Repairs & Maintenance - Facilities	216,000.00	216,000.00	233,141.91	38,000.00	271,141.91	310,000.00	14.3%
Repairs & Maintenance - Grounds	150,000.00	150,000.00	153,923.95	15,000.00	168,923.95	160,000.00	-5.3%
Total Repairs & Maintenance	1,079,000.00	1,079,000.00	986,385.86	172,864.00	1,159,249.86	1,190,000.00	
General and Operating Expenses							
Advertising	40,000.00	40,000.00	41,405.10	7,000.00	48,405.10	45,000.00	-7.0%
Bad Debt Expense	15,000.00	15,000.00	-	15,000.00	15,000.00	15,000.00	0.0%
Bank Charges	6,000.00	6,000.00	7,497.99	300.00	7,797.99	6,000.00	-23.1%
Equipment Purchases	100,000.00	100,000.00	54,103.41	2,000.00	56,103.41	50,000.00	-10.9%
Equipment Rental	4,000.00	4,000.00	2,677.98	500.00	3,177.98	4,000.00	25.9%
Insurance	160,000.00	160,000.00	135,511.35	8,000.00	143,511.35	160,000.00	11.5%
Legal & Professional	35,000.00	35,000.00	36,582.50	2,300.00	38,882.50	35,000.00	-10.0%
Miscellaneous	5,000.00	5,000.00	0.00	500.00	500.00	5,000.00	900.0%
Office Supplies	5,000.00	5,000.00	2,721.20	500.00	3,221.20	3,500.00	8.7%
Postage	1,200.00	1,200.00	1,157.05	100.00	1,257.05	1,300.00	3.4%
Printing & Reproduction	40,000.00	40,000.00	34,656.36	5,000.00	39,656.36	40,000.00	0.9%
Sheriff's Pension Fund	149,824.74	149,824.74	-	156,990.34	156,990.34	156,990.34	0.0%
Supplies - Janitorial & Service	35,000.00	35,000.00	44,474.55	6,000.00	50,474.55	50,000.00	-0.9%
Telephone	27,000.00	27,000.00	30,383.43	4,000.00	34,383.43	35,000.00	1.8%
Utilities	170,000.00	170,000.00	178,524.03	35,000.00	213,524.03	170,000.00	-20.4%
Other Cost	-	-	-	-	-	-	#DIV/0!
Capital Outlay	4,532,450.00	4,532,450.00	3,639,682.12	500,000.00	4,139,682.12	2,500,000.00	-39.6%
Debt Service	2,226,365.25	2,226,365.25	2,226,365.25	-	2,226,365.25	1,500,546.75	-32.6%
Finance Lease Payments	38,000.00	38,000.00	37,724.78	-	37,724.78	37,724.78	TRUE
Total General and Operating Expenses	7,589,839.99	7,589,839.99	6,473,467.10	743,190.34	7,216,657.44	4,815,061.87	
Total Expenditures of Chappapeela Department	10,410,839.99	10,410,839.99	9,102,907.28	1,147,054.34	10,249,961.62	8,105,061.87	-20.9%
C.P. Mitchel							
Contract - Programs & Events - C.P. Mitchel	1,000.00	1,000.00	-	-	-	1,000.00	#DIV/0!
Grounds Maintenance - C.P. Mitchel	10,000.00	10,000.00	9,476.94	500.00	9,976.94		-100.0%
Supplies - Program & Sports	1,000.00	1,000.00	-	-	-	1,000.00	#DIV/0!
CP Mitchell Expense-Other							
Equipment Purchases				-	-		#DIV/0!
Total Expenditures of C. P. Mitchel Department	12,000.00	12,000.00	9,476.94	500.00	9,976.94	2,000.00	-80.0%
Total Department Expenditures	10,422,839.99	10,422,839.99	9,112,384.22	1,147,554.34	10,259,938.56	8,107,061.87	-21.0%
SUMMARY OF FUND BALANCE							
Net change in fund balance	(5,008,004.99)	(5,008,004.99)	(7,622,202.34)	3,270,712.08	(4,351,490.26)	(2,421,960.35)	-44.3%
Estimated Beginning Fund Balance	12,371,155.95	12,371,155.95	11,398,594.00	-	11,398,594.00	7,047,103.74	-38.2%
Estimated Ending Fund Balance	$ 7,363,150.96	$ 7,363,150.96	$ 3,776,391.66	$ 3,270,712.08	$ 7,047,103.74	$ 4,625,143.39	-34.4%